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This Final Report has been prepared by a team of consultants consisting of Mr Madoo Desha, Expert in Environment and Climate Change, and Dr Krishna Heeramun, Expert in Green Economy.
<table>
<thead>
<tr>
<th>Acronyms</th>
<th>Full Form</th>
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<tbody>
<tr>
<td>AAP</td>
<td>Africa Adaptation Programme</td>
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<tr>
<td>AF</td>
<td>Adaptation Fund</td>
</tr>
<tr>
<td>AG</td>
<td>Accountant General</td>
</tr>
<tr>
<td>COFOG</td>
<td>Classification of the Functions of Government</td>
</tr>
<tr>
<td>CPEIR</td>
<td>Climate Public Expenditure and Institutional Review</td>
</tr>
<tr>
<td>CWA</td>
<td>Central Water Authority</td>
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<tr>
<td>DRR</td>
<td>Disaster Risk Reduction</td>
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<td>EEMO</td>
<td>Energy Efficiency Management Office</td>
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<tr>
<td>EPA</td>
<td>Environmental Protection Act</td>
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<tr>
<td>GDP</td>
<td>Gross Domestic Product</td>
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<tr>
<td>GEF</td>
<td>Global Environment Facility</td>
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<td>GHG</td>
<td>Greenhouse Gas</td>
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<td>ICT</td>
<td>Information and Communication Technology</td>
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<td>ILO</td>
<td>International Labour Organisation</td>
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<tr>
<td>INDC</td>
<td>Intended Nationally Determined Contribution</td>
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<td>IPCC</td>
<td>Intergovernmental Panel on Climate Change</td>
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<tr>
<td>MAIFS</td>
<td>Ministry of Agriculture and Food Security</td>
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<tr>
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<td>Maurice Renewable Energy Agency</td>
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<td>MFARIIT</td>
<td>Ministry of Foreign Affairs, Regional Integration and International Trade</td>
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<td>MEHRTESR</td>
<td>Ministry of Education, Human Resources, Tertiary Education and Scientific Research</td>
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<td>PSIP</td>
<td>Public Sector Investment Programme</td>
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<td>SIDS</td>
<td>Small Island Development State</td>
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<td>TGE</td>
<td>Total Government Expenditure</td>
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<td>TGEE</td>
<td>Total Government Environmental Expenditure</td>
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<td>Tracking Public Sector Environment Expenditure</td>
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<td>United Nations</td>
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<td>UNFCCC</td>
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<td>UNDP</td>
<td>United Nations Development Programme</td>
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<td>UNIDO</td>
<td>United Nations Industrial Development Organisation</td>
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<td>UNITAR</td>
<td>United Nations Institute for Training and Research</td>
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<td>WMA</td>
<td>Wastewater Management Authority</td>
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<td>WMO</td>
<td>World Meteorological Organisation</td>
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Executive Summary

Building on the Public Environment Expenditure Review (PEER) review project implemented by Ministry of Finance and Economic Development (MOFED) in 2015, which consisted of a preliminary estimate of Environment and climate change related expenditures from 2011 to 2014, this follow up project, with further funding from the Partnership for Action on Green Economy (PAGE) has focused on the tracking of public sector expenditure relating to environment, climate change, mitigation and adaptation for financial year 2017/18.

The methodology adopted for the Tracking Public Sector Environment Expenditure (TPSEE) project was two-pronged:

- A top-down approach of consultations with the Accountant’s General Office, technical and financial cadre of key Ministries which focused on capturing the level of understanding of climate related expenditure, analysis of current documentation of financial systems to achieve a consensus on a simple and feasible coding / classification system to be adopted.

This was followed by a bottom-up approach of training of staff from a dozen of Ministries on the basic concepts of climate change, climate action and expenditures and their application to the Mauritian case. This capacity building exercise has contributed to improve the quality of inputs generated by key Ministries for updating the evaluation of level of environment related expenditure and coding / categorisation into mitigation and adaptation action. All processes were fully documented into a training manual, a training report and this final report to facilitate the training of additional officers and ensure continuity and sustainability of the action.

The main expected output of the TPSEE project is the establishment of a process for annual reporting of climate related public expenditure. It was discussed at the level of MOFED that, as far as possible, climate expenditure will be estimated on an annual basis and a summary included as an appendix to the budget.

The TPSEE project will lead to outcomes in the short, medium and long term:

- In the short term, public officers from a dozen Ministries would have developed substantial skills in carrying out the estimates and classification of environment and climate expenditure.
- In the medium-term, competence is developed to equip public sector organisations with knowledge on climate expenditure tracking to enable them design projects which can benefit from growing sources of climate finance to cope with adaptation challenges and to contribute to the global mitigation effort.
- In the long-term, it is expected that the climate expenditure tracking expertise will translate into a gradual transition from ex-post coding of climate related expenditure to a more strategic approach of integrated projects with a climate action core but having multiple net economic benefits.

The 5 main recommendations emerging from the TPSEE project are as follows:

- Organise a workshop for further training and validation of the inputs provided as it was noted that there was insufficient information to understand the rationale underlying the decisions for categorising the expenditures. This will ensure that estimates of expenditures are reasonably justified leading to undisputable credibility.
• A key requirement for pertinent decision-making is access to the latest sources of information. Consequently, one of the key recommendations is for the Ministry responsible for Environment affairs to prepare and widely disseminate bi-annual briefs on climate change after each Conference of Party (COP) summarising the key points raised, highlighting their implications for Mauritius, as well as pointing to opportunities for obtaining assistance on climate action and for tapping into concessionary climate funding.

• Establishment of a multi-sectoral committee for moderating submissions on climate related expenditure from various Ministries prior to their integration as an Appendix summary sheet in the annual budget document. This committee could include a representative from key Ministries including MOFED (Chair), Ministry of Energy and Public Utilities, Ministry of Environment & Sustainable Development and Ministry of Agro-Industry and Food Security. It is also recommended that in the short term, the services of a consultant fully conversant with the CPEIR methodology be retained to support this multi-sectoral committee.

• Implement a formal process within each Ministry, with the involvement of the top management, to discuss, agree on, justify and validate the submissions of climate related projects made by each Ministry in the annual budget. This would ensure that the intended outputs of projects reflect the policies of the Ministry and of government to address the impacts of climate change. This involvement of top management could pave the way for a more prescriptive approach to climate action, eventually leading to the achievement of higher levels of climate resilience.

• Improve the visibility of climate action and facilitate future climate expenditure tracking, through the use of pertinent key words and appropriate descriptions of actions on websites, strategic documents, and board papers to create a shared understanding of much needed climate action and provide strong signals on the strategic direction of government. A list of keywords has been provided in the Training Manual.
1 Introduction and Background
There is now ample evidence to support the view that climate change is the result of human activity. There is a growing awareness that global climate action will be required to curb global warming. Consequently, climate finance is high on the agenda of governments. There is, however, a lack of capacity particularly in developing countries to conceptualise projects in the areas related to climate change mitigation and adaptation and there is a need to build capacity to access climate finance.

One of the main weaknesses noted is in the quantification of public sector expenditure devoted to climate initiatives, which is a basic requirement to assess the impact of the action and to plan further initiatives.

In this context a first project was implemented by Ministry of Finance and Economic Development (MOFED) in 2015 to carry out a preliminary estimate of environment and climate change related expenditures from 2011 to 2014. The Public Environment Expenditure Review (PEER) was an assessment of government expenditure levels for the purpose of evaluation and improvement in the effectiveness, efficiency and sustainability of public expenditure and institutional mechanisms on environmental management.

The PEER report, completed in March 2016, outlined the commitment of government to evaluate and strengthen its organizational and government officers’ capacity to facilitate the transition of Mauritius to a green economy.

As a follow up action of the PEER, MOFED obtained further support for technical assistance from the Partnership for Action on Green Economy (PAGE) for the tracking of public sector expenditure relating to environment, climate change, mitigation and adaptation.

2. Objective

In this study, MOFED proposes to take the recommendations of the PAGE funded PEER project for Mauritius a step further by introducing climate finance tracking tools within the budget process and the Treasury Accounting System, in order to develop quarterly / yearly computation of total public-sector expenditure on the environment. Other objectives of the Tracking Public Sector Environment Expenditure (TPSEE) project include (i) awareness raising and capacity building of government officers on climate change adaptation and mitigation concepts, (ii) developing a coding system for practical identification, capture and tracking of environment and climate change adaptation and mitigation expenditure, (iii) oversight, coordination and management of public finance that supports climate change activities and (iv) increase visibility on public expenditure on environment and climate change.

Knowledge of climate finance and a sound understanding of basic climate change concepts can equip policy makers and policy implementers to adapt to the evolving context of global efforts to combat climate change and to follow up on the commitments taken by the country to the fight against global warming.

The upcoming international opportunities in concessionary financing of environmental and climate related initiatives can be effectively tapped if there is:

(i) enhanced visibility and improved tracking of existing initiatives and
(ii) the multi-dimensional impact of climate initiatives on the economy are adequately modelled.
An area which can benefit from enhanced awareness of climate change and the resulting action are the efforts devoted towards the creation of more and more green jobs.

3 Scope of Assignment
This study is restricted to public expenditures for the period 2017-2018, as forecasted in the Government budget, inclusive of international grants made available to departments, agencies and parastatal bodies, in line with the TOR. However, it does not cover the budget expenditures of the parastatal bodies and local authorities.

The definitions of environment and climate expenditures are based on the PEER, as further explained in the Training Manual. While the initial target of the training was the financial cadres of the concerned Ministries, training was actually provided to financial, technical and administrative cadres of all the relevant / concerned Ministries. Meetings were held with the higher management of key Ministries, where substantial environment and climate expenditures take place. The identification of these key Ministries was carried out at the initial stage of the assignment, as highlighted in Chapter 7.

The 3 components of the project are designed to achieve the targeted objectives:

Component 1 aims at building a wide and shared understanding of climate action and its impacts among technical and financial cadre of Ministries and Departments. Presentation of evidence of causal linkages between burning of fossil fuels and climate change during the training sessions has been an eye opener for the target audience who had been mostly exposed to climate change impacts through the media.

The next level of awareness developed was about local examples of climate change impacts and the mitigation and adaptation action which can be taken. This ‘endogenisation’ of climate action has been the main outcome of this exercise beyond the coding of environment and climate change related expenses.

The benefits have been immediate in terms of ex-post tracking of climate action related expenditure and in the medium term to influence future policies.

Component 2 has built on the work carried out during the PEER project to fine tune the ex-post coding system into a practical format which can be effectively used by finance department staff to identify and assess the level of environment and climate related finance.

The approach adopted was formulated following extensive consultations with the Accountant General’s Office and the technical and financial staff of key Ministries. A simple and practical system was proposed which is compatible with the level of awareness of climate change expected following the training in component 1. Part of the training has focused on actual examples of coding to reinforce the concepts imparted and to increase the level of confidence of staff of key Ministries to provide the estimates of climate related expenditures.

Component 3 will document the process for ongoing learning and will also identify areas and provide recommendations for further improvements.

The report on the training sessions provides useful insights on the training needs of staff of Ministries and can be exploited to provide training to an extended number of technical and financial staff of a wider range of Ministries, local authorities and parastatal bodies.
The training manual is a compact repository of knowledge and training contents on climate change and climate action including coding / classification of climate related action. This report completes the documentation of the project.

4. Methodology and Approach
This section highlights the methodology and approach adopted by the consultants to implement the TPSEE project. As regards the CPEIR methodology, the approach adopted is described in the Training Manual, which is a key deliverable of the project.

4.1 Desk Review
One of the first tasks carried out was an extensive desk review related to tracking of climate finance, especially under the CPEIR methodology. Documents reviewed include the PEER Mauritius report, the CPEIR reports of a number of countries, especially SIDS and developing countries, as listed below.

- Public Environmental Expenditure Review (2011-2014), Mauritius
- Nepal CPEIR, 2011
- CPEIRs in the Asia-pacific Region – What have we learnt? UNDP, 2012
- Cambodia CPEIR, 2012
- Public Expenditure for Climate Change, Bangla Desh CPEIR, 2012
- Samoa CPEIR, 2012
- Thailand CPEIR, 2012
- Pacific Climate Change Financial Assessment, Marshall Islands, 2014
- Climate Financing and Risk Governance Assessment, Tonga, 2014
- CPEIR Vanuatu, 2014
- World Bank CPEIR Source Book (2014)
- CPEIR Fiji, 2015
- A Methodological Guidebook CPEIR, UNDP, 2015

4.1.1 Focus on Coding, Weighting of Climate Relevance and Reporting
The PEER project had already provided a baseline for public environment and climate expenditures of Mauritius for the period 2011-2014, using an adapted CPEIR methodology. A coding of the climate change related expenditure had been proposed by the addition of two digits to the actual code of expenditure, with the first digit related to climate change expenditure, and the second digit specifying the climate level of relevance. In this context, the desk review focused on the:

- coding / classification / categorisation of climate expenditures,
- the weighting of climate relevance expenditures and
- the reporting of environment / climate expenditures,

as practised in other countries, with a view to design an appropriate system for Mauritius.

4.1.2 Challenges
The following three extracts from the CPEIR Sourcebook, (World Bank Group, 2014) give an indication of the challenges that can be expected in carrying out the tracking exercise:
“... classification of expenditures as climate-change-related or development-related is far from clear cut and will always be a matter of judgment and degree” (p214).

“Climate change expenditures are rarely discrete; they typically relate to a particular component or design feature of a program or project. ... While it may be possible to isolate additional costs related to climate change in program and project design, tracking these costs during implementation adds complexity to financial reporting (p 215).”

“Budget classifications cannot distinguish climate change expenditures when these are embedded in programs, projects, and activities that have a primary purpose other than climate change. Further analysis is needed to disentangle climate-change-related expenditures from information sources other than the budget and chart of accounts. The share of embedded climate change expenditures in these programs will usually be estimates based on ‘expert’ judgment” (p223)

It is widely acknowledged – as seen in the World Bank manual and other CPEIR literature - that there is a fair amount of subjectivity in the assessment of the level of relevance of climate expenditures. Hence it should be planned that the actual classification and coding be made only by relevant knowledgeable officers, after concertation and informed inputs from the top management of the Ministry, taking into account the objectives of the expenditures and the policies being pursued by the Ministry.

4.1.3 Manual coding commonly used
According to the Climate Budget Tagging (UNDP, 2016), Nepal was the first country to implement a CPEIR study, and tagging was manually done at the programme level. No detail information is provided about the use of computerised systems in the various countries that had also carried out CPEIR projects.

In the Manual for Ghana (UNDP, 2016), excel sheets have been developed to assist data compilation summaries on climate change relevant expenditures for the 30 codes from national budget.

The CPEIR study for Indonesia, which tracks mitigation expenditures only, reveals that “the only feasible way to tag this type of budget would be through manual tagging by Directorate of Budgeting System”.

For the Philippines, the Climate Change Expenditure Tagging Analysis Tool is an excel-based spreadsheet that automatically generates charts and data tabulation about the local government climate change programs, projects and activities.

Countries such as Vanuatu and Samoa (Pacific region) report their climate expenditures as both weighted and unweighted.

In the CPEIR study for Fiji, it is recommended that the Financial Management Information System permanently codes the classification of climate change (CC) and disaster risk management (DRM) in the budget, and that the Ministry of Finance (MoF) instructs Ministries and departments to already classify CC and DRM expenditures before they submit their bids to MoF.

Although a Climate Expenditure Tracking Framework (CETF) had been designed for Bangla Desh, it is pointed out that the CETF had not yet been implemented (Climate Budget Tagging, UNDP).

It is thus observed that manual coding has been frequently used, with excel spread sheets often used for the categorisation of expenditures data.

4.1.4 Weighting of Climate Level of Relevance and Reporting of climate expenditures
There are some variations in the determination of climate relevant expenditures through the weighting and application of the CPEIR index, and the reporting of these expenditures. According to the Climate Budget Tagging report of UNDP, in Philippines the proportion of expenditure that is climate relevant is subjectively estimated by policy managers.

For Indonesia, no weighting system has been developed, while in Nepal, weighting is applied at a Programme level. In Bangladesh, the climate proportion is determined by assigning more specific percentages.

These countries generally report a net climate expenditure, while Vanuatu and Samoa report climate expenditures by the level of relevance, both weighted and unweighted.

4.2 Consultations with key stakeholders

4.2.1 Steering Committee

The project was formally kicked off at a meeting of the steering committee, held on 10 August 2017, to inform stakeholders on the implementation of the new Project ‘Tracking Public Sector Environment Expenditure’ (TPSEE) by the Ministry of Finance and Economic Development over the next six months, with financial support from the United Nations Development Programme (UNDP) and the Partnership for Action on Green Economy (PAGE).

4.2.2 MoFED

The implementation of the TPSEE was led by MoFED and priority areas identified were:

a. Implementation of coding / classification system to track environment and climate expenditures
b. Preparation of a customised training program, and delivery of training to the officers of concerned Ministries to implement the agreed coding / classification system.

c. Preparation of a Training Manual
d. Design of a summary of environment and climate expenditures, for inclusion as an annexe / appendix in the Government budget.
e. Seek inputs from relevant Ministries according to above defined procedures, to prepare the summary sheet for the Government budget 2017-2018

4.2.3 Meeting with the Accountant General (AG) Office

The meeting with the AG Office was an important step, as all the coding / classification system of government expenditures are managed by this office.

The Treasury uses a computerised accounting system, known as the Treasury Accounting System (TAS), for the processing and recording of the financial transactions of Government and for the preparation of annual financial statements and other financial reports. The TAS comprises a chart of accounts (COA), which defines the format in which financial data is captured and the reports that can be generated. The COA enables data
capture and reporting, in line with international best practice, and meets the standard set out in the IMF Government Finance Statistics (GFS) 2001 format. The COA provides meaningful management information enabling users to analyse financial data both for internal and external reporting purposes.

The consultants exposed briefly upon:

- Objectives of TPSEE
- Findings of PEER
- Examples of what some other countries are doing in the tracking of climate public expenditure
- Options being considered for estimates and reporting

The key feedback from AG Office are:

- The COA was recently amended, and it is the usual practice to carry a new update, once every ten years
- The AG office do not foresee any problem to summarise the environment / climate expenditures in the budget or AG reports, if the proper information (estimates of climate expenditures, climate level of relevance, etc.) are made available by the respective Ministries.
- TPSEE is viewed as a long-term project and will likely take some time – possibly a few annual exercises – before it can become fully functional.

4.2.4 Meetings with Key Ministries

Meetings were held with the top management of Ministries – especially those with a high potential of environment and climate expenditures – to ensure they are fully aware of the objectives of the TPSEE, the expected outcomes and the importance of their participation.

4.2.3.2 Besides MoFED and the AG Office, meetings were held with the following Ministries:

- Min of Ocean Economy, Marine Resources, Fisheries and Shipping
- Ministry of Energy and Public Utilities
- Ministry of Agro-Industry and Food Security
- Ministry of Public Infrastructure and Land Transport
- Ministry of Environment & Sustainable Development
- Ministry of Local Government and Outer Islands

4.2.3.3 Items for discussion

The Consultants had the opportunity to share with these Ministries the key issues relating to the TPSEE project. During their expose, the following points were addressed:

- The objectives of TPSEE
- TPSEE is being implemented as a follow up of the PEER study, which can be used as a baseline study when new environment and climate expenditure estimates are carried out.
- Why TPSEE is being implemented – e.g. to contribute towards meeting the obligations under the Paris Agreement, and the benefits that will be derived.
• Possible options, to identify and estimate environment and climate expenditures, were briefly explained. It was also indicated that further elaboration will be available during the forthcoming training sessions, scheduled for end of November 2017.
• Some elements of subjectivity are inherent in the estimation process, as clearly highlighted in the literature on CPEIR
• It was emphasised that the estimates should not be prepared exclusively by finance officers. Inputs will be needed also from technical and administrative officers, and more importantly, the estimates should be in line with the policies and objectives of the Ministry.

All the meetings were interactive, and the consultants had the opportunity to respond, on the spot, to any query raised by the officers.

The Consultants also reassured the representatives of the various Ministries that in the development of the methodology, care was being taken to ensure that the estimates, which will be carried out on a yearly basis, can be made with a minimum of resources, in an efficient and effective way. The choice of knowledgeable officers, including technical, administrative and management, will facilitate the estimation tasks. The emphasis is not upon achieving extreme precision - rather some approximations are acceptable, while it must be ensured that the estimates reflect the policies of the Ministry concerned.

4.3 Analysis
In the light of the above observations and findings, the following key design decisions were taken, in close consultations with MoFED. The experience gathered, and the lessons learnt during the implementation of PEER were taken into consideration. The aim is to design a system which is simple, easily and immediately applicable, and which does not require extensive resources for implementation.

4.3.1 A practical manual classification system
A manual classification / coding of the environmental / climate expenditures was utilised initially, including for the sub-classifications as Adaptation / Mitigation and for the levels of Climate Relevance. This choice does not preclude the possibility of conversion to a computer coding at a later stage. The advantages of this option are efficiency and effectiveness, allowing an immediate implementation, with the use of minimum man-power resources.

4.3.2 Levels of climate relevance
Three levels of climate relevance were adopted – namely High, Medium and Low, in relation to the adaptation and mitigation expenditures, for ease of implementation.

4.3.3 Weighting of expenditures
The expenditures for each category were reported without weighting, in a transparent way, using the qualitative classification (high, medium and low climate relevance) of the estimated expenditures. The rationale for these choices is discussed in more detail in the Training Manual.

4.3.4 Data Collection form
A data collection form (Table 1 below) was designed to facilitate the collection of data by MOFED, from all the concerned Ministries.
Table 1: Environment / Climate Change Data Collection Form

A set of guidance notes (Annex 1) has been developed, to help and provide further clarifications to the concerned Ministries, to supply the required information.

4.3.5 Template for presentation of climate adaptation and mitigation action

A template has been designed to present, as an annex / appendix in the Government budget document, the summary of environment and climate expenditures (See Table 2)

<table>
<thead>
<tr>
<th>Ministries</th>
<th>(Rs 000) Total Estimates</th>
<th>(Rs 000) Environment</th>
<th>(Rs 000) Adaptation</th>
<th>(Rs 000) Mitigation</th>
<th>Climate Level of Relevance</th>
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<td>PMO, MOFED and External Comm</td>
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<td>Min of Energy and Public Utilities</td>
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<td>Min of Local Govt and Outer islands</td>
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<td>Total</td>
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<tr>
<td>Total Environment Expenditures</td>
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<tr>
<td>- as a % of Total Govt Expenditure</td>
<td>x</td>
<td></td>
<td></td>
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<tr>
<td>- as a % of GDP</td>
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<td></td>
<td></td>
<td></td>
<td></td>
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<tr>
<td>Total Climate Expenditures</td>
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<tr>
<td>- as a % of Total Govt Expenditure</td>
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<tr>
<td>- as a % of GDP</td>
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<td>- Adaptation</td>
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<td></td>
</tr>
<tr>
<td>- Mitigation</td>
<td>x</td>
<td></td>
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Table 2: Template for presentation of Environment and Climate Expenditures
5 Training

5.1 Objectives

The objectives of the training sessions were to:

(I) Provide detailed explanations about the objectives of the TPSEE project and the proposed CPEIR methodology
(II) Impart training and awareness on environment, climate change adaptation & mitigation
(III) Provide practical guidance to identify, estimate and classify Environment and Climate expenditures, in order to facilitate the submission of the data capture forms by the Ministries

The training was targeted to administrative, financial and technical officers of concerned line Ministries, and budget officers of MoFED. The training was delivered to groups of about 40 participants, over three sessions, to allow greater interaction and to give more opportunities to respond to representatives from various Ministries regarding their specific concerns. Table 3 below provides more details about the number of participants from different Ministries in each of the training sessions.

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<tr>
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<td>Ministry of Housing &amp; Lands</td>
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<td><strong>43</strong></td>
<td><strong>37</strong></td>
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</tbody>
</table>

Table 3: Training Sessions dates and number of participants

5.2 Contents

The training contents were carefully designed to meet the requirements of Components 1 and 2, as defined in the TOR. Six training modules / presentations were organised in such a way that the general aspects of climate change were initially exposed to the participants. And gradually, the focus moved towards the specific objective of estimating environment and climate expenditures.

In order to reach a wider audience of public sector officers, three training sessions were organised from 21 to 24 November 2017. A large part of the exercise focused on specific references to a number of Votes /
Ministries, for the preparation of the estimates of environment / climate expenditures, and climate level of relevance. Copies of presentations figure in Training Manual.

The 1st presentation addressed the basic concepts, highlighting the causes, evidence, and impacts of climate change.

The 2nd presentation focused on mitigation and adaptation, including formal definitions and examples of local projects already mentioned in the websites of Ministries. Basic statistics relating to local GHG emissions and the commitments on abatement of emissions made in the NDC of Mauritius were presented. The case of Denmark, consistently progressing towards its goal of becoming fossil free by 2050, was presented as an example of best practice to be emulated.

The 3rd presentation explained the International Environment Governance and Multilateral Environment Agreements. Participants learnt about the emergence and evolution of the global framework on climate change and climate action with the recent emphasis of the Paris Agreement. It was noted that the poorest countries, although having contributed the least to climate change, were the most vulnerable to climate change impacts. The Global Climate Fund and other technology transfer mechanisms were cited as instruments to assist developing countries in the implementation of their Nationally Determined Contribution (NDC).

The 4th presentation emphasised the benefits, methodologies and reporting of climate finance tracking, to prepare the participants to the 2nd half of the training, which related to the practical application of climate finance expenditure tracking within the public finance expenditure budget of Mauritius.

The PEER Report was the subject of the 5th presentation, with a brief overview of the objectives, and the findings with respect to public expenditures on environment and climate change for the period 2011 - 2014, based on the application of the guidelines of CPEIR methodologies.

Thereafter participants worked in groups, on a practical exercise of classification of a number of actual policies / objectives / missions / activities (extracted from websites and reports of Ministries) with respect to environment and climate change. This exercise was specifically aimed at developing the understanding of participants concerning adaptation and mitigation, and their skills in assessing the level of climate relevance.

The 6th presentation elaborated on the guidance notes to classify the environment and climate related government expenditures, in order to provide the data required in the data capture forms for the respective Ministries. Trainees were provided with numerous examples extracted from the budget document of financial year 2017/18 of how to classify expenses/projects between mitigation and adaptation components and how to evaluate the level of relevance of the action to climate change.

5.3 Key issues raised by participants

The training sessions were carried out in a highly interactive way, and participants had the opportunity to raise a number of issues for greater clarifications. Some key issues raised were:

i) After the first presentation on November 21, the representative of Ministry of Education expressed the view that the inputs being requested, regarding environment / climate change expenditures required a very high level of expertise. She suggested that the services of dedicated consultants be made available at respective Ministries to provide guidance to fill the expenditure data capture forms.
It was highlighted that the PEER report prepared in 2016 needed to be consulted as a baseline assessment. With a greater coverage of the number of Ministries spending on climate action, an improved version of the environment and climate expenditure report was expected. The assessment implied a team work involving the top management of the Ministry, taking into consideration the policies announced by the latter to achieve the INDC target of the Paris Agreement.

(ii) A representative from the Ministry of Environment indicated that air pollution referred more to the quality of air for breathing (an environment related problem), than to the increasing proportion of greenhouse-gas (a climate change issue). The Consultants highlighted that currently, the term air pollution was also widely used with reference to increase GHGs in the atmosphere.

(iii) One participant enquired whether Mauritius, being a very small emitter of GHG emissions, should carry out adaptation projects only. The Consultants made reference to the INDC of Mauritius, submitted to the UNFCCC in September 2015, where the needs of Mauritius on mitigation projects was highlighted. Although there was a greater focus on adaptation, Mauritius should also participate in global mitigation efforts, subject to availability of resources.

(iv) The representative of Ministry of Ocean Economy, Marine Resources, Fisheries and Shipping reported that 50 % of the carbon sink from oceans was linked to enhanced carbon fixing by phyto planktons with the balance being absorbed and impacting on acidity of oceans.

(v) A presentation by the Ministry of Environment provided more clarifications about the INDC, and especially about the status of a number of projects planned to implement the NDC.

(vi) The representative of the MPI&LT provided an overview of the role of the technical section of the Ministry in the implementation of capital building projects for Government. He highlighted that most of the projects did have environmental/ eco-building components but since the budgets of the building projects are usually under the vote of the Client Ministry, the onus to report on the public environment expenditure would remain with the Client Ministry. The Public Infrastructure Division would provide assistance to them to determine the contribution of expenditure if required.

(vii) MPI&LT construction professionals highlighted that they acted as consultants for line Ministries and gave the example of the design of a school where the Electrical Services Division of the Ministry provided guidelines and specifications on green options. It was suggested that an apportionment of the salary of the Professionals based on the time devoted to carry out the task could be estimated and reported under Public Environmental Expenditure.

(viii) A representative of the PI Division also informed that the budget for the construction of Roads by the Road Development Authority falls under a vote item of the Ministry and that expenditure related to climate proofing of the roads could be reasonably estimated and included in the submissions of the Ministry.

(ix) A participant from MoFED suggested the set-up of a coordination committee at the level of Ministry of Finance to review the submissions of various Ministries, in order to ensure coherence in the approach to categorise adaptation and mitigation expenditures.

5.4 Feedback from participants
(i) A number of participants expressed their appreciation about the training sessions, through remarks such as:
• new perspective developed, and ability to analyse projects through an environment / climate lens
• very instructive training, with clearer understanding about what constitutes an adaptation or mitigation expenditure,
• the training programme provided better guidance to facilitate the data capture exercise.

(ii) From the survey forms:

• All the trainees reported positively (strongly agree and agree) on the general remarks pertaining to structure of the workshop, clarity of the speakers and depth of discussions.
• All the trainees reported that the workshop would be helpful for their work and that the workshop had enhanced their understanding of climate change, adaptation and mitigation.

(iii) Suggestion by participants:

• It was felt that more targeted training was required to refine the skills of the officers, to make them become more knowledgeable, and more confident for effective annual reporting of climate and environment related expenditures, as it was difficult to grasp concepts related to TPSEE in one day workshop

It was pointed out during the wrap-up session that the feedback from the participants indicated a high level of satisfaction with respect to the training session they had just followed.

5.5 Main Outcomes of Training Sessions
It could be observed that the following outcomes were achieved:

(i) Improved knowledge about climate change, greater sensitisation about the need for urgent actions to address climate change and greater concerns about the impacts of climate change in Mauritius in the near future.

(ii) Better understanding of the concepts of environment and climate change expenditures by the participants.

As observed during the practical exercise, the classification under adaptation and mitigation was generally well mastered by the participants. There were interesting discussions in the nuances based on the context whereby some actions could have both an adaptation and a mitigation impact, and on the level of relevance of the action to climate change.

The main difficulty noted was some confusion between the wording ‘mitigation of climate related risks’ associated with adaptation projects and mitigation action which is the technical term for any action leading to reduction of greenhouse gas emissions and enhancement of sinks.

(iii) Greater confidence by the participants about their ability to follow the recommended procedures in order to identify and estimate environment / climate change expenditures, and to provide the inputs for their Ministries relating to data capture forms.

(iv) The Consultants highlighted that some more precision in the description of policies / objectives / activities / projects would be quite helpful in facilitating a better classification of identified expenditures. As an example, for the ‘Bus Modernisation Scheme’, expenditures could be both related to mitigation (more efficient fuel consumption) and adaptation (more comfort for the elderly and handicapped citizens). In this context, the use of a number of key words could contribute to a better understanding of the objectives being sought through
the associated expenditures, and consequently facilitate the classification related to environment, adaptation / mitigation and the climate level of relevance.

6. Training Manual

One of the key deliverables specified in the TOR of the TPSEE Mauritius project was the Training Manual, which has effectively been developed as a stand-alone document, for ease of access and use by Government Officers.

The objective of the Training Manual is to provide practical support to the officers of the various Ministries who will be involved in the identification and estimation of environment, climate change adaptation and mitigation expenditures, and the categorisation of the climate level of relevance, based on the Climate Public Expenditure and Institutional Review (CPEIR) methodology. It has been designed as practical hands-on tool, consisting of logical step by step process, to reach a best estimate and categorisation of the climate relevant expenditures through the specifically designed data collection template. Compilation of these data would enable the production of a summary for incorporation as an appendix in the budget document, as per the format developed.

The essential parts of the preceding chapters – Methodology and Approach, and Training – are synthesised in the Training Manual. It includes general awareness and sensitization information about environment and climate change, explanations about the concepts of climate change adaptation, mitigation and climate level of relevance as well as numerous examples of projects implemented in Mauritius or proposed in the NDC of Mauritius. It outlines the logical steps in order to identify environment and climate change expenditure sectors, and the various options that can be used to develop a closer estimate of these expenditures. These training materials will thus be of great help to develop the skills of the user, in more specific identification and categorization of environment and climate change expenditures.

The outcome of the live training sessions, carried out in November 2017 with three groups of officers from several concerned Ministries, provided an example of the successful application of the steps outlined in the manual. The officers who followed the training sessions will welcome this manual as a support tool, to refresh their knowledge and skills in tracking climate finance. Additionally, officers who did not attend the training can browse through the manual, to develop their understanding and facilitate their tasks in the applications of the CPEIR methodology in their respective Ministries. Numerous examples from the local settings have been utilised on purpose, so that the officers have no difficulty in identifying themselves with these projects and policies.

A list of key words has also been provided, to help in making more explicit the description of projects / activities / policies that do relate to the environment and / or climate change. The use of such key words will thus eventually contribute to an easier identification and classification of relevant expenditures in the tracking exercise.

CPEIR reports of numerous countries, especially developing countries and SIDS, have been consulted, to assess the application of this methodology. The methodology has been adapted so that the objective of preparing an appendix for the Government budget, to report in a transparent way on the environment and climate expenditures, can be achieved efficiently and effectively, with minimum efforts every year at budget time. However, it requires an understanding of the methodology, and team work by the appropriate officers to prepare confidently these expenditures estimates.

Numerous benefits are expected for Government from the utilisation of the information that will generated by the application of this tool.

21
7 Data Collection

7.1 Process
The data collection was carried out in a step by step process which started with an initial scoping exercise to identify Ministries with potential environment / climate expenditures. To guide the process, a summary of potential Ministries was provided by MOFED.

Meetings with top management of key Ministries were organised by MOFED and attended by the consultants and MOFED sector team Analysts. The interaction with Ministries guided the design of a data collection form and the elaboration of guidance notes to facilitate the tasks of form filling.

Ministries were subsequently requested for their inputs to be forwarded to MOFED by the Ministries by mid-December 2017, most of the inputs were submitted by end of February 2018.

7.2 Observations:
A number of observations on the data collection process provided useful insights on knowledge and capacity gaps which would orient future interventions.

Some Ministries have well mastered the process, have been able to make fairly appropriate estimates, and have well documented the justifications for the estimates made. However, in a number of cases, no rationale was provided, concerning the estimates and categorisation. This made it difficult for the Consultants to validate the inputs provided by the Ministries. To understand the decision-making process, it was also important to know why some expenditures of a Vote have not been selected.

In some cases, the estimates for expenditures amounted to about 90 – 95% of the budget. It would be interesting to find out the reasons why the remaining few % of the expenditures of these votes have not been captured as environment or climate expenditures.

There are still some difficulties noted, in a few cases, about the categorisation of climate expenditures as Mitigation or Adaptation particularly in cross cutting areas. More targeted training was thus required to refine the skills of the officers, to make them become more knowledgeable, and more confident.

Overall, it was noted that the tendency was to focus more on a bottom-up approach, through the numerical estimates, rather than a top-down approach, where overall estimates are made as a function of the policies and activities being pursued. Ideally, a combination of both approaches was likely to give the best results.

7.3 Findings
The findings from the TPSEE exercise, for the Government budget 2017-2018, carried out as outlined above and using the CPEIR methodology described in the Training Manual, are summarised in Table 4 below.
Table 4: Summary of the Environment and Climate expenditures, based on Government budget 2017-2018

1. For the period 2017-2018, the Total Environment Expenditure is Rs 10.33 billion, equivalent to 7.02% of the Total Government Expenditure (TGE) of Rs 147.2 billion, and 2.16% of GDP, amounting to Rs 478.7 billion,

2. Total Climate Expenditure is Rs 10.28 billion, representing 6.99% of TGE and 2.15% of GDP.
Comparatively, for the period 2011-2014, as reported in PEER, it was in the range 7.0 – 7.6% of TGE, and 2.0 to 2.2 % of GDP. It is noted that the TGE was in the range of Rs 87 – 106 billion in the years 2011 to 2014 and has increased by over 50% to attain Rs 147.2 billion in 2017-2018. The GDP is estimated at Rs 478.7 billion in 2017-2018, while it was in the range of Rs 323 billion to 387 billion in the period 2011 to 2014.

3. The breakdown of adaptation and mitigation expenditures is as follows:
   Adaptation: Rs 7.9 billion (77%)
   Mitigation: Rs 2.3 billion (23%)
   This breakdown is comparable to the range observed in PEER, for the period 2011-2014.

4. Climate Level of Relevance is reported in a transparent way, with a clear indication of the estimated amounts for each of the High, Medium and Low categories of adaptation and mitigation expenditures.
   It is noted that 83% of Adaptation expenditures are in the range High and Medium.
   For Mitigation, 43% of the expenditures are in the range High and Medium. This is understandable, as investment in mitigation projects in the energy sector are carried out mainly by the private sector in Mauritius, while Government sets out the appropriate policies, regulatory framework and fiscal incentives.

5. The environment and climate expenditures are based on inputs received from a much larger number of Ministries, namely 13, compared to only 6 Ministries in the PEER. This indicates greater sensitisation at the level of the Ministries, and it is thus very likely that more expenditures will be identified in the future. Additionally, greater awareness about the climate challenge will help to elaborate appropriate responses to integrate climate change in the development plans and policies of Mauritius.
   Ministry of Energy and Public Utilities remains the Ministry contributing the highest proportion (41%) of climate expenditures, compared to 46% in PEER.

6. Overall, most of the comments made in PEER concerning the amplitude and nature of climate expenditures in Mauritius are still applicable for the period 2017-2018. Key observations were that:
   - Environmental expenditures of Mauritius, now estimated at 2.1%, are in the range of 1.4% to 2.5% that is recommended by the World Bank for developing countries.
   - Climate expenditures for Mauritius are mainly related to adaptation, which is quite typical for SIDS
   - The proportion of climate expenditures spent on adaptation and mitigation is fairly similar to developing countries, such as Bangladesh, Nepal and Samoa, where expenditures allocated to adaptation are usually in the range 70% – 80%, compared to 20%—30% for mitigation.
8 Benefits of Tracking and reporting climate expenditure

8.1 Benefits in terms of climate responsive Policy formulation

Tracking and reporting of climate expenditure has led to a number of benefits which have been documented:

Developing countries make increasing use of expenditure policy analysis tools, for the formulation of climate change policies.

CPEIR provide information and tools needed to respond to the public expenditure policy and management challenges arising from climate change.

Provides an improved assessment of national response to climate change, with a focus on climate change planning, national development and resource allocation processes.

The tracking of climate finance through national and sub-national channels is enhanced.

The opportunities and constraints for integrating climate change within national budget are more easily identified.

The information made available from the climate expenditure tracking reports help national policy makers and development partners to formulate more coherent policy proposals in response to climate change and improves the evaluation of climate responses to climate vulnerability areas.

8.2 Linkages with climate finance mechanisms

A tracking and reporting system for climate expenditures is one of the fundamental tools to enable developing countries to attract green financing schemes from Development Finance organisations. Such tracking systems and reliable data on climate expenditure can benefit nations by attracting concessionary finance for mitigation and adaptation action such as the two examples below:

8.2.1 Green Climate Funding

The global mobilisation to fight climate change has taken the form of climate finance mainly to enable developing countries to acquire the human and capital resources to implement Climate action particularly mitigation.

Examples of such funds include ‘Fond Francais pour l’Environment’ (FFEM) which is one of the donors of the Sustainable Use of Natural Resources and Energy Finance (SUNREF) which has been active in the Indian Ocean region by providing green loans through regional banks since 2011.

Green Climate Fund based in Korea is one of the main global sources of green finance, for which an increasing number of accredited agencies are presenting projects competing to secure concessionary financing to roll out support programs to support mitigation action such as Energy Efficiency and Renewable Energy projects.
8.2.2 Adaptation Benefit Mechanism (ABM)

The purpose of the Adaptation Benefit Mechanism (ABM) is to create a results-based finance business model to encourage private sector investment in adaptation.

Inspired by the Clean Development Mechanism (CDM), ABM seeks to make use of the best parts of the CDM to do the same thing for adaptation, but with several differences:

- Since there is no international compliance obligation for adaptation the burden of proof for the ABM is considerably lower.
- The price for Adaptation Benefit Units (ABUs) is determined by the cost of generation plus a risk premium for the project developer.
- Under the ABM, ABUs can be denominated in units which reflect simple outputs from the project. For example, ABUs may be denominated in:
  a) Number of households using a clean cooking stove for a year;
  b) number of houses connected to a reliable source of electricity;
  c) number of farming households applying climate smart agricultural practices for a year
- The ABM generates adaptation units which have both mitigation and Sustainable Development Goals (SDG) co-benefits. Consequently, the ABM will help host countries meet their Paris Commitments by creating emission reductions which will ultimately be detected in national inventories.
- Impact investors and philanthropists may use the ABM as a transparent and cost-effective means of ensuring their funding achieves long term adaptation results.
- All forms of investors including Governments and MDBs could use the ABM to encourage private sector companies including local Non-Government Organisations (NGOs) and Small and Medium Enterprises (SMEs) to operate existing infrastructure to ensure that adaptation and development benefits are delivered, and technologies are sustainably adopted.
- Corporate Social Responsibility (CSR) buyers could buy ABUs in order to demonstrate their support to developing countries for both the Sustainable Development Goals and the Paris Agreement.
9 Conclusions and Recommendations

The successful implementation of the TPSEE project shows that Mauritius is now better prepared for the regular tracking of public environment and climate expenditures at the Government budget level.

Government officers from a dozen Ministries have developed substantial skills in carrying out the estimates and classification of environment and climate expenditure. However, additional training / capacity building and continued experience over the next few years will contribute to refine / reinforce these skills.

Mauritius is one of the rare countries to have carried out two estimates of public environment and climate expenditures, using the CPEIR methodology, within a short period of two years. Given that a fair share of climate expenditure is and will need to be carried out in the private sector – specially to meet the Nationally Determined Contributions targets –, consideration should be given to the tracking of such expenditures, for example through the use of Private Climate Environment and Investment Review (PCEIR) methodology.

9.1 Environment and Climate Expenditures, 2017-2018
1. For the period 2017-2018, the Total Environment Expenditure is Rs 10.33 billion, equivalent to 7.02 % of the Total Government Expenditure (TGE) of Rs 147.2 billion, and 2.16 % of GDP, amounting to Rs 478.7 billion,
2. Total Climate Expenditure is Rs 10.28 billion, representing 6.99 % of TGE and 2.15 % of GDP.
3. The breakdown of adaptation and mitigation expenditures is as follows: Adaptation: Rs 7.7 billion (77%), Mitigation: Rs 2.3 billion (23%).
4. 83% of Adaptation expenditures are in the range High and Medium, while for Mitigation, 43% of the expenditures are in the range High and Medium.
5. The environment and climate expenditures are based on inputs received from a much larger number of Ministries, namely 13, compared to only 6 Ministries in the PEER, indicating greater sensitisation at the level of the Ministries. Additionally, greater awareness about the climate challenge will help to elaborate appropriate responses to integrate climate change in the development plans and policies of Mauritius.

9.2 Training Manual
The development of a Training Manual, for the application of the CPEIR methodology to estimate public environment and climate expenditures, provides a useful tool for the training of government officers.

Additional officers must be trained as and when required, to participate in the estimate process.

9.3 Continuous training and professional development of public sector staff
One of the key findings of the project has been the keen interest expressed by public sector officers for climate change issues. However, the general knowledge which most of the officers have from the media does not always provide the depth of information required to translate concepts into climate action relevant for the local context. Continuous training and human resource development is required to achieve a gradual transition from ex-post coding of climate related expenditure, towards a more strategic approach of integrated projects with a climate action core but with multiple net economic benefits.
9.4 Dissemination of updated information on the climate action eco system.
The global initiatives for awareness about impacts of climate change, climate action and climate finance are widely reviewed at the COP meetings. This wealth of information and knowledge should be shared with a larger audience in the public sector, through a formal mechanism for dissemination.

It is recommended that the Ministry of Environment prepares a brief on climate change after each COP and other key events to summarise the key points, highlighting their implications for Mauritius, as well as opportunities for obtaining assistance on climate action and for tapping into concessionary climate funding. This brief should be prepared and widely disseminated twice a year to keep pace with the accelerating tempo of climate initiatives.

To increase awareness about the impacts of climate change, climate action and climate finance, the network of Climate Change Information Centre, the climate change newsletter and the Nationally Determined Contributions (NDCs) should be fully tapped.

9.5 Workshop for further training and validation of the inputs provided
It has been noted that in the submissions made, there were insufficient information to understand the rationale underlying the decisions for categorising climate related expenditures. It is important to ensure that estimates of expenditures can be reasonably justified, so that the tracking exercise can thus earn undisputable credibility.

It is recommended that a workshop be organised, for further training on the CPEIR methodology and where the officers get the opportunity to discuss in detail, and validate the rationale for the estimates of environment / climate expenditures provided, as well as for the climate level of relevance, for their Ministry. Such an exercise will contribute to increase the confidence of the officers in working out the public environment and climate expenditure estimates.

9.6 Establish a multi sectoral committee for moderating submissions on climate related expenditure
Additionally, to ensure coherence on a year to year basis, it is advisable that the submissions of Environment / Climate Change expenditure data from various Ministries be moderated by a multi sectoral committee, prior to integration in the Budget Appendix summary sheet. This committee could include a representative from each of the following key Ministries:

- Ministry of Finance and Economic Development (Chair)
- Ministry of Energy and Public Utilities
- Ministry of Environment and Sustainable Development
- Ministry of Agro-Industry and Food Security

In the short term, say the initial 2-3 years, the services of a consultant (internal or external), that is fully conversant with the CPEIR methodology, could be retained to support this multi-sectoral committee.

9.7 Improve visibility of easier identification of climate action to facilitate future climate expenditure tracking
There has been a positive evolution from PEER to TPSEE in terms of understanding of climate concepts and response of officers. There is a need to keep the momentum through projects and initiatives for more effective tracking of Environment related expenditure. One of the short to medium term outcomes expected is more
visibility of the climate action through the use of pertinent key words and appropriate descriptions of actions. A list of keywords has been provided in the Training Manual.

The use of these keywords in websites, strategic documents, and board papers will contribute to create a shared understanding of action required, provide strong signals on the strategic direction of government and facilitate tracking of climate expenditure.

9.8 Involvement of top management in the process of tracking of climate finance at level of each Ministry.

It is recommended that a formal process be implemented within each Ministry, with the involvement of the top management, to discuss, agree on, justify and validate the submissions made by each Ministry. This would ensure that the outputs given truly reflect the policies of the Ministry and of government as a whole. The interaction with staff from various Ministries reveals a need for technical assistance to be provided to key Ministries to enable the staff to effectively develop and implement climate adaptation and mitigation projects. Additionally, the budget circular for future years should include a paragraph on the need to take climate change into consideration while undertaking investment planning. In this manner, top management would be sensitised of the importance of this subject and thereafter directly involved in project identification. This involvement of top management could pave the way for a more prescriptive approach to climate action, eventually leading to the achievement of higher levels of climate resilience.
References

Intended National Determined Contributions (INDC) Mauritius, 2015

Ministry of Social Security, National Solidarity, and Environment and Sustainable Development (Environment and Sustainable Development Division) website, http://environment.govmu.org/English/Pages/default.aspx

Third National Communications, Mauritius, 2017

Biennial Update Report Project Implementation Plan, 2017

Meteorological Services, website

World Meteorological Organisation website, 2016


CPEIR Source Book (World Bank 2014)

Climate Budget Tagging (UNDP, 2015)

Climate Change Finance Tracking Tools, Manual for Ghana (UNDP, 2016)

Introduction to Environmental Governance – UNEP & UNITAR, INFORMEA Project, March 2017

https://www.theguardian.com/environment/2017/nov/06/2017-set-to-be-one-of-top-three-hottest-years-on-record

Annexe 1: Guidance note for data collection form

### Brief Explanatory Notes and Guidance to fill in Environment / Climate Expenditure Template

<table>
<thead>
<tr>
<th>Ref</th>
<th>Items</th>
<th>Guiding Notes for Estimates and Justifications</th>
<th>Estimates of Expenditures</th>
</tr>
</thead>
<tbody>
<tr>
<td>(i)</td>
<td>Vote no</td>
<td></td>
<td></td>
</tr>
<tr>
<td>(ii)</td>
<td>Sub-Vote no</td>
<td></td>
<td></td>
</tr>
<tr>
<td>(iii)</td>
<td>Budget estimates for Vote or sub Vote, for the year 2017 / 18</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
| (iv) | Expenditure identified as Environment related | (a) Does the policies / activities of the Ministry relate to the environment? Provide justifications.  
(b) For each sub-head indicate how the environment expenditures were estimated? | The following can be used to facilitate the estimates:  
(a) All the activities under this vote are related to the environment.  
(b) Make an estimate of the percentage / proportion of the activities under this vote that are related to the environment  
(c) Make an estimate of costs of projects related to the environment  
(d) Sum up specific / clearly identifiable environment related expenditures |
| (v) | Expenditure under (iv) that is classified as related to CC Adaptation | (a) Explain the rationale for classifying environment related expenditures under climate change adaptation  
Note: According to OECD, "An activity should be classified as adaptation-related if it intends to reduce the vulnerability of human or natural systems to the impacts of climate change and climate-related risks, by maintaining or increasing adaptive capacity and resilience." | Input a figure (Rs) based on environment related expenditures that can be classified as Climate Change Adaptation  
The following can be used to facilitate the estimates:  
(a) All the activities under (iv) are related to adaptation.  
(b) Make an estimate of the percentage / proportion of the activities under (iv) that are related to adaptation  
(c) Make an estimate of costs of projects under (iv) that are related to adaptation  
(d) Sum up specific / clearly identifiable expenditures under (iv) that are related to adaptation |
| (vi) | Climate Relevance Level of Adaptation expenditures | Refer to table below regarding CPEIR climate relevance index | Input amount under appropriate heading (High, Medium, Low), based on a qualitative assessment of the level of relevance |
| (vii) | Expenditure under (iv) that is classified as related to CC Mitigation | (a) Justify the rationale for classifying environment related expenditures under climate change mitigation.  
Note: According to OECD, "an activity should be classified as climate change mitigation related if it contributes to the objectives of stabilization of greenhouse gas (GHG) concentrations in the atmosphere at a level that would prevent dangerous anthropogenic interference with the climate system by promoting efforts to reduce or limit GHG emissions or to enhance GHG sequestration." | Input a figure (Rs) based on environment related expenditures that can be classified as Climate Change Mitigation  
The following can be used to facilitate the estimates:  
(a) All the activities under (iv) are related to mitigation  
(b) Make an estimate of the percentage / proportion of the activities under (iv) that are related to mitigation  
(c) Make an estimate of costs of projects under (iv) that are related to mitigation  
(d) Sum up specific expenditures under (iv) that are related to mitigation |
| (viii) | Climate Relevance Level of Mitigation expenditures | Refer to table below regarding CPEIR climate relevance index | Input amount under appropriate heading (High, Medium, Low), based on a qualitative assessment of the level of relevance |

### Table: CPEIR Climate Relevance Index

<table>
<thead>
<tr>
<th>Climate Level of Relevance</th>
<th>The level of relevance reflects the importance of the contribution of the particular activity / programme, towards improving climate resilience for adaptation or mitigating climate change.</th>
</tr>
</thead>
<tbody>
<tr>
<td>Relevance</td>
<td><em>Rationale</em></td>
</tr>
<tr>
<td>High</td>
<td>Clear primary objective of delivering specific outcomes that improve climate resilience or contribute to mitigation</td>
</tr>
<tr>
<td>Medium</td>
<td>Either (i) secondary objectives related to building climate resilience or contributing to mitigation, or (ii) mixed programs with a range of activities that are not easily separated but include at least some that promote climate resilience or mitigation</td>
</tr>
<tr>
<td>Low</td>
<td>Activities that display attributes where indirect adaptation and mitigation benefits may arise</td>
</tr>
</tbody>
</table>

Source: Adapted from UNDP CPEIR Methodological Guidebook (2015)

**NOTE:** Additional relevant information is available in the Public Environmental Expenditure Report, 2016, especially at Ch 3 and Annexes 3 & 4.
## Annex 2 Details of Climate expenditure from 13 Key Ministries

### 1. National Development Unit

<table>
<thead>
<tr>
<th>Ministry</th>
<th>(Rs 000) Total Estimates 2017/18</th>
<th>(Rs 000) Environment</th>
<th>(Rs 000) Adaptation</th>
<th>Climate Level of Relevance (Rs 000) Mitigation</th>
<th>Climate Level of Relevance (Rs 000)</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Landscaping Works</td>
<td>8,000</td>
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<td></td>
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<tr>
<td>Construction and Upgrading of drains</td>
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<td>720,000</td>
<td>720,000</td>
<td>720,000</td>
<td></td>
</tr>
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<td><strong>Total</strong></td>
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### 2 Ministry of Energy and Public Utilities

<table>
<thead>
<tr>
<th>Ministry of Energy and Public Utilities</th>
<th>(Rs 000) Total Estimates 2017/18</th>
<th>(Rs 000) Adaptation</th>
<th>Climate Level of Relevance (Rs 000) Mitigation</th>
<th>Climate Level of Relevance (Rs 000)</th>
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</thead>
<tbody>
<tr>
<td></td>
<td></td>
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<tr>
<td>General</td>
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<tr>
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<tr>
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<td>Wastewater services</td>
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<td>1,200,000</td>
<td>1,200,000</td>
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<tr>
<td>Radiation protection services</td>
<td>36,000</td>
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<tr>
<td><strong>Total</strong></td>
<td>4,450,000</td>
<td>4,084,050</td>
<td>1,687,000</td>
<td>1,423,000</td>
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</table>
### 3. Rodrigues Regional Assembly

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<thead>
<tr>
<th>RRA</th>
<th>(Rs 000) Total</th>
<th>(Rs 000) Environment</th>
<th>(Rs 000) Adaptation</th>
<th>Climate Level of Relevance (Rs 000) Mitigation</th>
<th>Climate Level of Relevance</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td>High Med Low</td>
<td></td>
</tr>
<tr>
<td></td>
<td>(Rs 000)</td>
<td></td>
<td></td>
<td></td>
<td></td>
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<tr>
<td></td>
<td></td>
<td></td>
<td></td>
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<td></td>
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<tr>
<td>Central administration: (1) Water Sector Development across Rodrigues (2) National Disaster and Emergency Expenditure</td>
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<td>Firefighting, rescue and Fire Prevention</td>
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<td>Environment Protection and Conservation</td>
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<td>Marine Parks</td>
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<td><strong>Total Selected Votes and Subheads</strong></td>
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<td>386,154</td>
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<td><strong>Total of Whole RRA (Recurrent + Capital)</strong></td>
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<td>386,154</td>
<td>386,154</td>
<td>311,192</td>
<td>74,962</td>
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### 4. Ministry of Housing and Lands

<table>
<thead>
<tr>
<th>Ministry of Housing and Lands</th>
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<th>Adaptation (Rs 000)</th>
<th>Climate Level of Relevance (Rs 000) Mitigation</th>
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<tbody>
<tr>
<td></td>
<td>(Rs 000)</td>
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</tr>
<tr>
<td></td>
<td>Total Estimates 2017/18 (Rs 000)</td>
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<td></td>
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</tr>
<tr>
<td></td>
<td>Environment (Rs 000)</td>
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<td></td>
<td>Adaptation (Rs 000)</td>
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<tr>
<td></td>
<td>Mitigation (Rs 000)</td>
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<tr>
<td></td>
<td>Climate Level of Relevance (Rs 000) Mitigation</td>
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<td>Climate Level of Relevance (Rs 000)</td>
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<td></td>
<td>High Med Low</td>
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<td>High Med Low</td>
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<tr>
<td></td>
<td>High Med Low</td>
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<tr>
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<td>Land Management and Physical Planning</td>
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<td><strong>Total</strong></td>
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### 5. Ministry of Technology, Communication and Innovation

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<th>Ministry of Technology, Communication and Innovation</th>
<th>(Rs 000) Total Estimates 2017/18 Environment</th>
<th>Adaptation (Rs 000)</th>
<th>Climate Level of Relevance (Rs 000) Mitigation</th>
<th>Climate Level of Relevance (Rs 000)</th>
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<tbody>
<tr>
<td></td>
<td>(Rs 000)</td>
<td></td>
<td>High Med Low</td>
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<tr>
<td></td>
<td>Total Estimates 2017/18 (Rs 000)</td>
<td></td>
<td></td>
<td></td>
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<tr>
<td></td>
<td>Environment (Rs 000)</td>
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<tr>
<td></td>
<td>Adaptation (Rs 000)</td>
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<td></td>
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<tr>
<td></td>
<td>Mitigation (Rs 000)</td>
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<td>Climate Level of Relevance (Rs 000) Mitigation</td>
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<td>Climate Level of Relevance (Rs 000)</td>
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<td>High Med Low</td>
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<tr>
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<td>High Med Low</td>
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<tr>
<td>Ministry of Technology, Communication and Innovation</td>
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<td><strong>Total</strong></td>
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### 6. Ministry of Public Infrastructure and Land Transport

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<tr>
<th>Details</th>
<th>(Rs 000) Total</th>
<th>(Rs 000) Environment</th>
<th>(Rs 000) Adaptation</th>
<th>Climate Level of Relevance (Rs 000) Mitigation</th>
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<td></td>
<td></td>
<td></td>
<td></td>
<td>High</td>
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<tr>
<td>Compensation of Employees</td>
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<td>(b) Construction of Building for QS Section</td>
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<td>Asbestos Treatment Programme</td>
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<tr>
<td>Rehabilitation Works for Landslide Management</td>
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<td>Maintenance and Rehabilitation</td>
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### 7. Ministry of Education and Human Resources, Tertiary Education and Scientific Research

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<th>Ministry</th>
<th>(Rs 000) Total</th>
<th>(Rs 000) Environment</th>
<th>(Rs 000) Adaptation</th>
<th>Climate Level of Relevance (Rs 000) Mitigation</th>
<th>Climate Level of Relevance</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td>High</td>
<td>Med</td>
</tr>
<tr>
<td>Study on Green Jobs</td>
<td>1,850</td>
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<td>1,850</td>
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<tr>
<td>Energy Audit</td>
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<tr>
<td>Construction of drains</td>
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<td>15,000</td>
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<tr>
<td>Construction of drains</td>
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<td>10,000</td>
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</tr>
<tr>
<td>Photovoltaic</td>
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<tr>
<td>Running of courses icw environment at the UOM</td>
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### 8. Ministry of Tourism

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<th>Climate Level of Relevance (Rs 000)</th>
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</thead>
<tbody>
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<td>High</td>
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<td>747,000</td>
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<td>1,746,296</td>
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</table>

### 10. Ministry of SS, NS and Environment and Sustainable Development (Environment and Sustainable Development Division)

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<tr>
<th>Environment</th>
<th>Adaptation</th>
<th>Climate Level of Relevance (Rs 000)</th>
<th>Climate Level of Relevance (Rs 000)</th>
</tr>
</thead>
<tbody>
<tr>
<td>High</td>
<td>Med</td>
<td>Low</td>
<td>High</td>
</tr>
<tr>
<td>1,436,000</td>
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<td>1,084,332</td>
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<td>843,447</td>
<td>527,000</td>
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<td>223,571</td>
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<td>24,762</td>
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</table>

### 11. Ministry of Agro-Industry and Food Security

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<th>Climate Level of Relevance (Rs 000)</th>
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<tbody>
<tr>
<td>High</td>
<td>Med</td>
<td>Low</td>
<td>High</td>
</tr>
<tr>
<td>2,592,000</td>
<td>1,307,902</td>
<td>1,084,332</td>
<td>329,044</td>
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<td>98,743</td>
<td>100,066</td>
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<tr>
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<td>24,762</td>
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### 12. Ministry of Industry, Commerce and Consumer Protection

<table>
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</thead>
<tbody>
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<td>High</td>
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### 13. Ministry of Ocean Economy, Marine Resources, Fisheries and Shipping

<table>
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<tr>
<th>Ministry of Ocean Economy, Marine Resources, Fisheries and Shipping</th>
<th>(Rs 000) Total Estimates 2017/18</th>
<th>(Rs 000) Environment</th>
<th>(Rs 000) Adaptation</th>
<th>Climate Level of Relevance (Rs 000)</th>
<th>(Rs 000) Mitigation</th>
<th>Climate Level of Relevance (Rs 000)</th>
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</thead>
<tbody>
<tr>
<td>General</td>
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<td>102,824</td>
<td>102,824</td>
<td>92,700</td>
<td>10,124</td>
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<tr>
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<td>Mauritius Maritime Training Academy</td>
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<tr>
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<tr>
<td>Fisheries Development</td>
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<td>107,465</td>
<td>11,850</td>
<td>83,015</td>
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<tr>
<td>Certification of seafood products for exports: Competent Authority</td>
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<td>0</td>
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<tr>
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### 14. Ministry of Local Government and Outer Islands

<table>
<thead>
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<th>(Rs 000) Total Estimates 2017/18</th>
<th>(Rs 000) Environment</th>
<th>(Rs 000) Adaptation</th>
<th>Climate Level of Relevance (Rs 000)</th>
<th>(Rs 000) Mitigation</th>
<th>Climate Level of Relevance (Rs 000)</th>
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</thead>
<tbody>
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<tr>
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