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SECTION 1 - CHART OF ACCOUNTS (COA)

1.1 INTRODUCTION

Accounting and other IT System provide for the processing, recording and reporting of transactions. The COA defines the coding structure/architecture for the purpose of recording transactions and maintaining financial account balances.

With the change of the Budget format to Performance Based Budgeting, the COA which is Government Financial (GFS) manual 2001 compliant has been modified such that the second segment Programme/Sub-Programme has been changed to Vote/Sub-Head.

1.2 METHODOLOGY

A COA working group (COAWG) comprising Officers of the Treasury, Budget office, Finance and Internal Control Cadres, Statistics Mauritius and National Audit Office was set up by MOFED to review the COA with a view to ensuring compatibility with the requirements of the then Programme-Based Budgeting (PBB) system.

Contributions were also obtained from IMF- FAD and UNDP international consultants during the design stage of the COA structure.

The aim of the COAWG was to develop a COA that is not only Government Finance Statistics (GFS) compliant but also adheres to international best practice. Consideration has also been given to long-term efficiency at the expense of short-term comfort. In this respect, for instance, the values of some of the segments have been modified from an alpha mode to a numeric mode.

The Working Group is expected to be a standing committee to ensure that the new COA used as of 1st July 2008, is in line with best international practices and complies with international reporting standards. The working group is also responsible for the coding of new items.

1.3 PURPOSE

The purpose of the COA is to provide meaningful management information to enable users to analyse financial data both for internal and external reporting purposes. All reports require different presentation of information and the COA is used to collect the necessary data for manipulation.
The COAWG has adopted the approach of simplicity for the COA. The number of values in each segment will be kept to a minimum to enable ease of use, consistency and comparability.

1.4 STRUCTURE OF THE CHART

A basic understanding of the COA as well as reporting segments and “roll-ups” is required to be able to use reporting tools effectively. The chart is made up of the following 9 segments with each segment containing the number of digits or characters as indicated below.

<table>
<thead>
<tr>
<th>Component</th>
<th>Organisational classification</th>
<th>Vote Classification</th>
<th>Economic Classification</th>
<th>Spending Authority</th>
<th>MIS</th>
<th>MIS</th>
<th>MIS</th>
<th>MIS</th>
</tr>
</thead>
<tbody>
<tr>
<td>Element</td>
<td>Ministry/Department/Cost Centre</td>
<td>Vote /Sub-Head</td>
<td>Economic Classification</td>
<td>ID Code</td>
<td>Analysis</td>
<td>Activity/Project</td>
<td>Misc</td>
<td>Type</td>
</tr>
<tr>
<td>Segment number</td>
<td>1</td>
<td>2</td>
<td>3</td>
<td>4</td>
<td>5</td>
<td>6</td>
<td>7</td>
<td>8</td>
</tr>
<tr>
<td>Number of characters</td>
<td>7</td>
<td>5</td>
<td>8</td>
<td>3</td>
<td>8</td>
<td>7</td>
<td>6</td>
<td>2</td>
</tr>
<tr>
<td>Alpha/ Numeric</td>
<td>XXX0000</td>
<td>00000</td>
<td>0000000000</td>
<td>XXX</td>
<td>XXX0000</td>
<td>XX00000</td>
<td>XXX00</td>
<td>X0</td>
</tr>
</tbody>
</table>

X-Alpha 0-Numeric X0-Alphanumeric

1.4.1 Organisational Classification

Organisational classification provides the basis for establishing the responsibilities for the day-to-day administration of government business. The structure of the organizational hierarchy is reflected in the series of codes for Ministries and Departments reporting under these Ministries.

1.4.2 Vote Classification

The segment provides the basis for recording transaction accounted with specific Vote and Sub-Head.

1.4.3 Economic Classification

Economic classification provides the basis for recording specific activity by the kind of transactions by which the Government performs its functions and the impact outside the Government in the market for goods and services, and in the distribution of income. The item classification is consistent

1.4.4 Functional Classification

The COA also provides for the functional classification of expense based on the United Nations Classification of Functions of Government (COFOG). COFOG is a detailed classification of the functions, or socio-economic objectives, that Ministries/Departments aim to achieve through various kinds of outlays.

A functional classification organises government activities according to their purpose (agriculture, defense, education, intergovernmental transfers, etc) and is independent of the government’s organisational structure. This classification provides for the analysis of the allocation of resources among sectors and is important for monitoring macro budget policy objectives.

The system provides for the allocation of activities of government as per the COFOG standard. For this purpose, the oracle tool called the Financial Statement Generator (FSG) is used. Vote/Sub-Head is mapped to their appropriate function code. Accordingly, users would not need to allocate, at input stage, each and every transaction to respective functional codes.

1.5 DESCRIPTION OF SEGMENTS

1.5.1 Segment 1 - Organisational Classification

<table>
<thead>
<tr>
<th>Segment</th>
<th>Ministry/Department/ Cost Centre</th>
<th>Vote /Sub-Head</th>
<th>Economic classification</th>
<th>ID code</th>
<th>Analysis</th>
<th>Activity/Project</th>
<th>Misc</th>
<th>Type</th>
<th>Reporting entity</th>
</tr>
</thead>
<tbody>
<tr>
<td>MOH1005</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

This segment identifies the Ministry in the first 3 characters e.g MOH and provides for cost centres in the next 4 characters.

E.g MOH 1005 identifies Region 1 and Area Health Centre No.5 of Ministry of Health and Quality of Life (Dr Bouloux AHC, please see next page)
It is important for the COA to recognize only one code as representing a specific Ministry/Department to enable in year comparisons, thus the use of alpha codes is more appropriate.

Four numeric characters are being provided to designate a cost centre. All Cost Centre Codes are thus designed to fit into the length of the segment provided.

A list of values for Segment 1 is at Annex 1.

### 1.5.2 Segment 2 - Vote/ Sub-Head

<table>
<thead>
<tr>
<th>Segment</th>
<th>Ministry/Department/ Cost Centre</th>
<th>Vote /Sub-Head</th>
<th>Economic classification</th>
<th>ID code</th>
<th>Analysis</th>
<th>Activity/Project</th>
<th>Misc</th>
<th>Type</th>
<th>Reporting entity</th>
</tr>
</thead>
<tbody>
<tr>
<td>11102</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

This segment identifies Vote/Sub-Head (First two the parent Ministry and the other three, the department or unit of the Ministry).
The Vote/ Sub-Head is a standard unique code across Government allocated to each spending agency. For example the Ministry of Health and Quality of Life will have Vote/ Sub-Head values from 11101 to 11105 as given below:

E.g The code 11102 means -11 Ministry of Health and Quality of Life and 102 Hospital and Specialised Services.

However, Virtual values for segment 2 - Vote/Sub-Head codes have been allocated to revenue and below-the-line items to facilitate users task in extracting financial reports in respect of a category of items (see screen shot on the next page).
A list of values for segment 2 for both expenditure and revenue items are at Annex II.

1.5.3 Segment 3 - Economic Classification

<table>
<thead>
<tr>
<th>Segment</th>
<th>Ministry/Department/Cost Centre</th>
<th>Vote/Sub-Head</th>
<th>Economic classification</th>
<th>ID code</th>
<th>Analysis</th>
<th>Activity/Project</th>
<th>Misc</th>
<th>Type</th>
<th>Reporting entity</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td>21110004</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

The Economic classification provides the basis for recording specific activity by kind of transaction by which the Government performs its functions. This segment identifies the specific items of revenue, expenditure, assets, liabilities and equity, which are aligned to the requirements of the Government Finance Statistics Manual 2001 (GFSM)
E.g:

11110001 refers to Income Tax - Individuals

21110001 refers to Basic salary

31121801 refers to Acquisition of Vehicles

This segment consists of 8 characters providing the following:

First 5 characters: Economic classification of Expense e.g 21110 represents Personal Emoluments

Next 3 characters: Element of expense e.g 004 represents Allowances.

N.B The same coding structure is applicable to revenue and below-the-line items.
A list of items relating to revenue, expenses, assets, liabilities, funds and other below the line items, is at Annex III. The lists annexed herein include items existing as of the date of publication and will be updated on a quarterly basis.

### 1.5.4 Segment 4 - ID Code

<table>
<thead>
<tr>
<th>Segment</th>
<th>Ministry/Department/ Cost Centre</th>
<th>Vote/Sub-Head</th>
<th>Economic classification</th>
<th>ID code</th>
<th>Analysis</th>
<th>Activity/Project</th>
<th>Misc</th>
<th>Type</th>
<th>Reporting entity</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td>HRM</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

The ID Code is included in the COA for the identification of the authority granted by one Department (issuing Department) to another Department (recipient) to incur expenditure on the issuing Department’s behalf by way of a Departmental Warrant.

In general, the same codes designating an organization (e.g. HRM) will be used to designate the recipients.

The ID Code is also used in cases where the budget for one Vote/Sub-Head is under the control of more than one Accounting Officer. In such cases a different ID code is allocated to each Accounting Officer. Each Accounting Officer (designated by the Minister under the Finance & Audit Act) is allocated ID code as indicated at Annex IV.

In some cases, the budget in respect of a Vote/Sub-Head is, for administrative convenience, broken down into separate budgets. For example, in the case of MOEHR, the budgets have been split zone wise into sub-budgets although there is only one Accounting officer for all the vote. To facilitate budgetary control at the level of such Ministries/ Departments a separate ID code is allocated in respect of each zone, Region and Embassy.
The relevant list of ID Codes is at Annex IV.

1.5.5 Segment 5 - Analysis

<table>
<thead>
<tr>
<th>Segment</th>
<th>Ministry/Department/Cost Centre</th>
<th>Vote /Sub-Head</th>
<th>Economic classification</th>
<th>ID code</th>
<th>Analysis</th>
<th>Activity/Project</th>
<th>Misc</th>
<th>Type</th>
<th>Reporting entity</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>TELMO</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

This segment provides for an independent detailed analysis code that is associated to one or more item codes under economic classification and provides for further detail on items of revenue and expense, should such detail be required.

E.g: Allowances with item classification 21110004 can be further analysed into ad hoc, acting etc, thus each analysed item will bear an alpha, numeric or alpha numeric code.
Normally, the analysis segment consists of a maximum of 8 characters. In the above table the;

**First 3 Characters:** Denotes the economic classification of the item e.g TEL for telephone

**Last 3 Characters:** Denotes the analysis of the item classification e.g MOB for cellular and FIX for Fixed line.

**NB:** A numeric coding structure is used for revenue. As regards allowances under the 'Compensation of Employees’ class, an alpha numeric coding structure is used in conformity with CISD codes for payroll purposes.

The following analysis code designates the full code in respect of the charges for cellular phone:

**TELMOB**

**Note:** Where no analysis is required in respect of a budgeted expense item, revenue item or below the line item, default values should be used in lieu of analysis codes. The default values are as follows-

(i) expense item: 0

(ii) revenue item: 0001

(iii) below the line item: 0001

A list of analysis is at Annex V.

1.5.6 Segment 6- Activity/ Project

<table>
<thead>
<tr>
<th>Segment</th>
<th>Ministry/ Department/ Cost Centre</th>
<th>Vote / Sub-Head</th>
<th>Economic classification</th>
<th>ID code</th>
<th>Analysis</th>
<th>Activity/ Project</th>
<th>Misc</th>
<th>Type</th>
<th>Reporting entity</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>X0801</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

This segment is for the identification of all activities and projects managed and implemented by spending agencies. An activity is action taken or work performed through which inputs such as funds, technical assistance and other types of resources are mobilized to produce specific outputs which are of a recurring nature (eg. Seminar). Project is defined as a collection of tasks aiming to achieve a certain goal and are of capital nature (eg. Construction of schools).
Some Ministries/Departments have in their budget, items which encompassed more than one economic item of expense. Examples are:

(i) Item “International Regional Games” under the vote of the Ministry of Youth and Sports.

(ii) Item “National Assembly Election” under the vote of the Office of the Electoral Commissioner.

Such items do not appear in the new GFS compliant economic classification of items. Rather, the relevant items of expense under these “activities” would need to be captured. The relevant Ministries/Departments should maintain records of expenses incurred under such “activities”. For instance, the activity ‘National Assembly Elections’ would be assigned the code $X0801$.

For capital projects the Public Sector Investment Programme (PSIP) codes should be used (refer to Annex VI). Below is a screen shot of how it appears in TAS.
Ranges starting with letter ‘X’ have been used and each Ministry/Department has been allocated ranges of 100 activity codes. For example: Office of the Electoral Commissioner has been allocated the range ‘X0801- X0900’.

This segment is used to capture financial data on activities which cut across Ministries/Departments. For instance, various Ministries/Departments may incur expenditure on activities geared towards poverty alleviation. Although each Ministry/Department will use a separate code in respect of its own activity or activities, the system (through the FSG facility) will enable the capture of total expenditure on poverty alleviation.

Below is a screen shot of how activity codes are registered in TAS.
A list of activity and project code is at *Annex VI*.

### 1.5.7 Segment 7 - Miscellaneous

<table>
<thead>
<tr>
<th>Segment</th>
<th>Ministry/Department/ Cost Centre</th>
<th>Vote /Sub-Head</th>
<th>Economic classification</th>
<th>ID code</th>
<th>Analysis</th>
<th>Activity/Project</th>
<th>Misc</th>
<th>Type</th>
<th>Reporting entity</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>AART01</td>
</tr>
</tbody>
</table>

This segment enables the capture of information such as names, gender and classes of beneficiaries, and also provides for the recording of geographic data.

The segment has an alphanumeric coding structure which consists of 6 characters. Miscellaneous codes are allotted to Ministries/Departments on request. AART 01 represents miscellaneous code allocated to an officer for an Advance Account in the Ministry of Arts and Culture.

### 1.5.8 Segment 8 - Type

<table>
<thead>
<tr>
<th>Segment</th>
<th>Ministry/Department/ Cost Centre</th>
<th>Vote /Sub-Head</th>
<th>Economic classification</th>
<th>ID code</th>
<th>Analysis</th>
<th>Activity/Project</th>
<th>Misc</th>
<th>Type</th>
<th>Reporting entity</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>C</td>
</tr>
</tbody>
</table>

This segment captures the information in respect of the transaction currency whether domestic or foreign and has an alphanumeric coding structure. It is also used to distinguish between Recurrent and Capital expenditure. All Capital expenditure is denoted by the letter C in this segment and CO for Carry-over.

### 1.5.9 Segment 9 - Reporting Entity

<table>
<thead>
<tr>
<th>Segment</th>
<th>Ministry/Department/ Cost Centre</th>
<th>Vote /Sub-Head</th>
<th>Economic classification</th>
<th>ID code</th>
<th>Analysis</th>
<th>Activity/Project</th>
<th>Misc</th>
<th>Type</th>
<th>Reporting entity</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>0</td>
</tr>
</tbody>
</table>

This segment enables the capture of data on the reporting entity and has a default value ‘0’.
SECTION 2- ITEMS CLASSIFICATION

2.1 OVERVIEW

The voluminous mass of transactions in Government necessitates the classification of items of revenue and expense in a systematic and logical manner that helps to record the financial transactions and also facilitates the retrieval of information and generation of reports.

The Government Finance Statistics (GFS) Manual 2001 of the International Monetary Fund (IMF) provides guidelines for the classification of Government’s financial transactions. With a view to promoting consistency and comparability, the IMF has requested all its member countries to prepare and present financial statements as per GFS Manual 2001.

2.2 REVENUE

The main sources of revenue of the Government are: income from different types of taxes imposed, Grants, interest on loans granted to Statutory/ Private Bodies and Private Individuals, property income, and sales of goods and services.

As per the GFS Manual 2001, revenues are classified according to different characteristics depending on the type of revenue. Revenue from taxes is classified according to the base on which the tax is levied. Grants are classified by the source from which they are derived and property income is classified by the type of income. The revenues of the Government of Mauritius have been classified as illustrated in Table 1 below:

Table 1

<table>
<thead>
<tr>
<th>CODE</th>
<th>REVENUE</th>
<th>CODE</th>
<th>REVENUE</th>
</tr>
</thead>
<tbody>
<tr>
<td>11</td>
<td>Taxes:</td>
<td>13</td>
<td>Grants:</td>
</tr>
<tr>
<td>111</td>
<td>Taxes on income, profits and capital gains</td>
<td>131</td>
<td>From foreign Governments</td>
</tr>
<tr>
<td>112</td>
<td>Taxes on payroll and workforce</td>
<td>132</td>
<td>From international organizations</td>
</tr>
<tr>
<td>113</td>
<td>Taxes on property</td>
<td>133</td>
<td>From other general Government units</td>
</tr>
<tr>
<td>114</td>
<td>Taxes on goods and services</td>
<td></td>
<td></td>
</tr>
<tr>
<td>115</td>
<td>Taxes on international trade and transactions</td>
<td></td>
<td></td>
</tr>
<tr>
<td>116</td>
<td>Other taxes</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
In the above table only the main sources and types of revenue have been shown. However, a more
detailed list of classified revenues is provided at *Annex III*.

The format for the classification of revenues as required by the IMF has been adapted as far as possible
in the table above to reflect the main sources of revenues generated by the Government of Mauritius.
A complete format of revenue classification of the GFS manual is provided at *Appendix A*.

### 2.2.1 Taxes

Tax is the major source of revenue of the Government of Mauritius. Taxes are imposed on incomes, profits, capital gains, property, goods and services, international trade, etc. revenues collected from
these taxes have been grouped as follows:

#### 2.2.1.1 Taxes on income, profits and capital gains

Taxes on income, profits and capital gains are attributed to individuals, corporations and other enterprises and are imposed on:

- Wages, salaries fees, commission, fringe benefits and other compensations paid to workers, employees, managers, public officers, directors, board members, members of parliament, ministers, etc;
- Interest, rent and royalty incomes received by both individuals and corporations;
- Capital gains realized on the sales of land, buildings and other properties; and
- Profits of companies and body corporate.

Under this category tax deducted at source is included. E.g tax on bank interest received by
individuals having above Rs 2 million bank balance.
2.2.1.2 Taxes on Payroll and workforce
Under this category, taxes are collected from employers or self-employed either as a proportion of payroll size or as a fixed amount per person and that is not earmarked for social security schemes.

2.2.1.3 Taxes on Property
It applies on the use, ownership or transfer of wealth and is collected at regular intervals, one time only, or on a change in ownership.
It includes taxes imposed on
- Immovable property such as Land Transfer Tax, Registration Duty on transfers, Land Conversion Tax, Morcellement Fee and Campement Tax.
- Financial and Capital Transactions which comprise of Registration Duty on Loans; Fixed and Floating Charges; Transfer of shares; Mortgages: Inscriptions and Transcriptions; and Stamp Duties.
- Other recurrent tax on Property such as Registration Duty on transfer of Motor Vehicles, other movable property and lease of movable property.

2.2.1.4 Taxes on Goods and Services
This category includes all taxes levied on the production, extraction, sale transfer, leasing, or delivery of goods and rendering of services. It also includes taxes on the use of goods and on permission to use goods or perform activities.

It comprises:
- General Taxes on goods and services such as Value Added Tax (VAT) and Turnover and other General Taxes.
- Excise Duties on spirits, liquors and alcoholic beverages, tobacco products, motor vehicles and motor cycles, and petroleum and plastic products.
- Taxes on specific services such as lotteries, betting, gaming and passenger fee.
- Taxes on Permission to use goods or perform activities, e.g Road Motor Vehicle Licenses, Company Licenses, Incorporation and Lodging Fees, Search duty, Tourist Enterprise Licenses, Gaming Licenses, Liquor Licenses.
2.2.1.5 Taxes on International Trade & Transactions

Under this heading, customs and other import duties collected from goods imported to Mauritius are recorded.

2.2.1.6 Other Taxes

All taxes collected that do not fit under the above categories are recorded under this heading. It includes revenue items like, Corporate Social Responsibility, Environment Protection Fee, Special Levy on Banks and Mauritius Revenue Authority.

2.2.2 Social Contributions

Social contributions are receipts either from employers on behalf of their employees or from employees, self-employed, or non self-employed persons on their own behalf that secure entitlement to social benefits for the contributors, their dependents, or their survivors. These contributions may be voluntary or compulsory.

It also includes contributions to Civil Service Family Protection Scheme, Retiring Allowance Scheme for Members of the National Assembly and Employee Contribution under New Pension Scheme.

2.2.3 Grants

Under this classification, grants of both capital and current nature received from foreign Governments, International Organisations and Other General Government Units are recorded.

2.2.4 Other Revenue

Other revenue includes the following:

2.2.4.1 Property Income

It includes interest received from loans issued to Statutory/Private Bodies and Private Individuals, dividends from Statutory/Private Bodies and Campement Site Lease and Other Land Leases. It also includes Withdrawals from Income of Quasi Corporations from Information & Communication Technology Authority, Treasury Foreign Currency Management Fund, Financial Services Commission, Mauritius Ports Authority and State Trading Corporation.
### 2.2.4.2 Sales of Goods and Services

It comprises of:

- **Sales by market establishments**
  
  Market establishments are Units/ Divisions of Public Corporations situated at single location that sell or dispose their produce/ output from their principal activity at economically significant prices.

  All sales by units/ Divisions are included under this category.

- **Administrative fees**

  This item includes fees collected for administrative services. Examples are court fees, fees for issue of National Identity Cards, duty on scales, fees for import permits, parking fees, issue of passports, fees for Police services, fees for veterinary services, fees for import permits, vaccination fees, route air navigation charge and fees for celebration of civil marriage.

- **Incidental sales by non-market establishments.**

  Fines and penalties are compulsory payments imposed by courts of law or quasi-judicial bodies for violations of laws or administrative proceeding which have been transferred to the latter as part of the resolution of that proceeding.

  The above are recorded when the general Government Units such as Judicial, Customs, National Transport Authority and the Treasury have a legal claim when a court renders judgment or an administrative ruling is published, or when a late payment or other infringement automatically causes a fine or penalty.

### 2.2.4.3 Voluntary transfers other than grants

Under this item voluntary transfers in the form of gifts and donations from individuals, private non-profit institutions, non-government foundations, corporations, and any other source other than Governments and international organizations are recorded.

Voluntary transfers can be classified as current or capital. Examples of current voluntary transfers are provision of food, clothing, bread, blankets and other goods to hospitals and schools. On the other hand,
Capital voluntary transfers include transfers for the construction of hospitals, schools and other Government buildings; and gifts of land, buildings, or intangible assets such patents and copyrights.

If however, there is difficulty in the classification of a voluntary transfer between current and capital, it is classified as current.

2.2.4.4 Miscellaneous and unidentified revenue

All revenues that do not fit in any other categories are recorded under this item.

2.3 EXPENSES

Expenses can be classified by Economic Classification and Functions of the Government.

2.3.1 Economic Classification of Expense

It identifies the types of expenses incurred for the Government activities. For example compensation of employees, use of goods and services and social benefits.

An adapted and simplified version of economic classification of expense of the Government of Mauritius is provided in Table 2 below. For a detailed economic classification of the expenses as required by GFS manual, please refer to Appendix B.

<table>
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<th>CODE</th>
<th>EXPENSE</th>
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<td></td>
<td>To residents other than general Government</td>
<td>27110</td>
<td>Social Security Benefits in cash</td>
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</table>
2.3.1.1 Compensation of Employees

It is the total remuneration payable to Government employees in return for work performed. It comprises of wages and salaries in cash and social contributions.

Wages and salaries include basic salary, salary compensation, extra remuneration, allowances, extra assistance, and cash in lieu of sick leave, transfer grant, facilities allowance to honorable members, end of year bonus, travelling & transport, overtime, passage benefits and allowance in lieu of passages.

On the other hand, social contributions include all contributions made by Government with respect to the ‘National Savings Fund’.

2.3.1.2 Use of Goods and Services

‘Use of goods and services’ include all items of expenses incurred by the Government in providing goods and services to the public and community at large.

It comprises of:

- ‘Cost of Utilities’ such as electricity and gas charges, telephone charges, water charges and waste water charges.
- ‘Fuel and Oil’ costs for Government vehicles (e.g. cars, motorcycles, helicopters, ships and aircrafts) and plant and equipment.
- ‘Rent’ paid for buildings, parking slots, vehicles, equipment and facilities for events;
• ‘Office Equipment and Furniture’ (e.g. chair, table);
• ‘Office Expenses’ (e.g. postage, cleaning materials, office sundries);
• ‘Maintenance’ costs for building & other structures, plant & equipment, vehicles & motorcycles, IT equipment, furniture, helicopters, ships, aircrafts and grounds;
• Cost of ‘Cleaning Services’ for public beaches, office premises, laundry and refuse collection;
• ‘Uniforms’ (e.g. protective clothing and general clothing);
• Cost of ‘Security services’;
• ‘Publications and stationery’ such as paper & materials, news service, printing & stationery, books & periodicals, public notices, publications and publicity;
• ‘Overseas travel’ which includes subsistence allowance, cost of air tickets, hotel accommodation, travelling and other expenses of Ministers, Members of National Assembly, Officers, Consultants and other delegates;
• ‘Fees’ for Medical Boards and domiciliary visits, fees to Chairman and Members of Boards & Committees, fees in connection with Commission of Enquiry and Committee, fees for witnesses assessors and fees to Consultants;
• Costs related ‘Studies and Surveys’ e.g. costs of studies and preliminary project preparation, costs of surveys such as Continuous Multipurpose Household Survey, Household Budget Survey, Census, Tourism;
• Costs of ‘Medical Supplies, Drugs and Equipment’ payable by Ministry of Health & Quality of Life for hospitals, health centres and dispensaries such as apparatuses and laboratory supplies; CT scan and MRI fees and materials; dental materials and equipment; orthopedic materials and equipment; Ayurvedic and other traditional medicines; medical drugs and vaccines;
• ‘Other Goods & Services’ such as clothing and bedding costs; boarding and lodging costs; cost of air tickets; catering; provision of meals and stores; school requisites; sport equipment; medals, prizes and rewards; insurance; entertainment; costs of Personal Secretariat of retired President/ Vice President/ Governor General; management service charges; and
‘Miscellaneous Expense’ includes any other one-off expenses which have not been classified under any heading of ‘Use of Goods & Services’.
2.3.1.3 Interest

Interest is payable by the Government for liabilities incurred in the financing of its day to day activities and capital projects such as construction of roads, dams, highways, schools and hospitals.

The activities and capital projects are currently being financed through:

- Non-residents, in the form of external debt; and Treasury Bills and Notes.
- Residents, in the form of internal debt such as issue of Treasury Bills, Treasury Notes, Mauritius Development Loan stocks (MDLS), and Bonds and Advances.
- Other general Government Units, in the form of internal debt such as Treasury Bill and Notes.

Internal debts are loans taken from local Banks and Financial Institutions. On the other hand, external debts are loans from foreign Government and Lending Agencies. Interests on these debts are payable on respective dates as stipulated by Loan Agreements.

On the other hand, interests on Treasury Bills are paid on maturity. In contrast, interests on Treasury Notes, MDLS and Bonds issued by the Government are paid on a half-yearly basis.

2.3.1.4 Subsidies

Subsidies are payments that Government makes to public and private enterprises on the basis of the levels of their production activities or the quantities/values of goods/services they produce, sell, export & import. These subsidies are provided with a view to boost up domestic productions and also influencing the prices of goods/services that will be exported or have been imported for local consumption.

It also includes transfers to public and private corporations to compensate for losses they incur on their productive activities as a result of charging prices that are lower than their average costs of production as a matter of deliberate economic and social policy.

Subsidies are paid to the producer and not to the final consumers. Direct payments to final consumers or transfers through non-profit organizations or NGOs to consumers are treated as either ‘Social Benefits’ or ‘Miscellaneous Other Expense’, depending on the reason and purpose of the payments.
Subsidies may be classified by whether the recipient is a public or private organization and whether it is financial or non-financial enterprise. This results in the following possibilities:

**Public Corporation**

- **Non-Financial Public Corporation**
  
  It includes transfers made to:

  (a) Mauritius Meat Authority
  
  (b) Mauritius Shipping Corporation Ltd;
  
  (c) National Transport Corporation for free travel to students, old aged pensioners and disabled persons;
  
  (d) National Housing Development Co. Ltd

- **Financial Public Corporation**
  
  It includes subsidies to the Development Bank of Mauritius to operate schemes such as granting of loans for purchase of computers and to provide financial help to cow breeders.

  It also includes subsidies granted to the Mauritius Housing Company Ltd to operate housing loan schemes.

**Private Enterprises**

- **Non-Financial Private Enterprise**
  
  It comprises of subsidies granted to:

  (a) Private enterprises as incentives for the production of vegetables, fruits and livestock;
  
  (b) Ferry Boat Operators;
  
  (c) Private Bus Operators for free travel to students, old aged pensioners and disabled persons.

- **Financial Private Enterprise**
  
  Presently, no subsidy is being paid to financial private enterprises. However, in case Government decides to effect such transfer, it will be treated under this heading.
2.3.1.5 Grants
Grants are voluntary current or capital transfers from one Government Unit to another or an international organization. It may be classified by the type of unit or organization receiving the grant and whether the grant is current or capital.

Grants payable by the Government has been classified as follows:

- Grants to Foreign Governments
  Presently, only current grants are provided to foreign Governments.

- Grants to International Organisations
  Presently, no current grant is being paid by the Government to International Organisations. However, provision has been made to include these grants under the appropriate heading if they occur.

  Capital grants are mainly subscriptions paid to international organizations such as African Development Bank, Common Market for Eastern and Southern Africa (COMESA), International Finance Corporation, International Bank for Reconstruction and Development (IBRD)

- Grants to other general Government units
  Both current and capital grants are paid to general Government units such as Rodrigues Regional Assembly; Municipal and District Councils; and Extra- Budgetary Units (EBUs) such as Apravasi Ghat Trust Fund and Mauritius Examination Syndicate.

2.3.1.6 Social Benefits
Social benefits are defined as transfers in cash or in kind to protect the entire population or specific segments of it against certain social risks.

A social risk is an event or circumstance that may adversely affect the welfare of households concerned either by diminishing their resources by reducing their incomes.
Social benefits include the provision of basic retirement pension; social aid to fire, flood and cyclone victims and assistance to professional fishermen. These benefits can be classified as follows:

- **Social Security Benefits**
  These are payable in cash or in kind to households by social security schemes. Examples of social security benefits in cash are sickness and invalidity benefits, children’s or family allowances and unemployment benefits.

  On the other hand, social security benefits in kind include goods and services provided to households or reimbursement of cost of purchases to households.

- **Social Assistance Benefits**
  Social assistance benefits in cash include:
  (a) Payment of old aged pensions
  (b) Social aids to victims of cyclone, flood and fire;
  (c) Unemployment hardship relief;
  (d) Assistance to professional fishermen in terms of bad weather allowances and close season allowance;
  (e) Income support for rice and flour;
  (f) Assistance to patients inoperable in Mauritius
  (g) Assistance to parents of disabled children;

  On the other hand, social assistance benefits in kind include the provision of hearing apparatus, spectacles, wheel chairs and dentures.

- **Employer Social Benefits**
  These benefits payable by Government to its employees participating in the scheme or to survivors and dependents of the employees who are eligible for such payments.
Employer social benefits include National Assembly Retiring Allowances; pension’s gratuities to public Officers on retirement/death; gratuities to Officers on contract; and Compassionate Allowances.

2.3.1.7 Other Expense - Miscellaneous Other Expense

It includes a number of transfers made for different purposes, which have not been classified elsewhere.

These transfers can be classified as current or capital depending on the purpose for which they were made.

The current transfers have been classified as:

- Transfers to non-profit institutions
  These include transfers to aided schools, Blood Donor’s Organisation, Charitable institutions, Religious bodies, local organizations, etc.

- Transfers to households
  Transfers to households comprise:
  (a) Compensation to net fishermen;
  (b) Scholarship to foreign students;
  (c) Scholarships to Mauritian students;
  (d) Gifts to centenarians;

On the other hand, capital transfers have been classified as:

- Transfers to non-profit institutions
  These include contribution for renovation of private primary schools and grants to organizations of disabled.

- Transfers to households
  Capital transfers to households comprise costs of roof slabs; land and sites for social housing.

- Transfers to non-financial public corporations
  These transfers are payable to Enterprise Mauritius, Mauritius Meat Authority, National Housing Development Co. Ltd, among others.

- Transfers to financial public corporations
  These include transfers to Development Bank of Mauritius.
Transfers to private enterprises.
These include for transfer in respect of accompanying measures to Small and Medium Enterprises (SMEs) and the Sugar sector.

2.4 CLASSIFICATION OF THE FUNCTIONS OF THE GOVERNMENT
Classification of the functions of the Government (COFOG) provides information on the socio-economic objectives that the Government aims to achieve through various outlays and gives details on the purpose for which an expense was incurred. Examples are education, health and environment protection.

Expenditure on specific vote/sub-head, previously programme/sub-programme, fulfilling the different functions of the Government through the Ministries/ Departments have been identified. A detailed format of classification of expenses by functions of Government as required by the IMF is provided at Appendix C.

This format has been adapted to reflect the functions of the Government of Mauritius which are as follows:

- General Public Services- 701
- Public Order and Safety- 703
- Economic Affairs- 704
- Environmental Protection- 705
- Housing and Community Amenities- 706
- Health- 707
- Recreation, Culture and Religion- 708
- Education- 709; and
- Social Protection- 710

2.4.1 General Public Services (701)
This category includes the following:
2.4.1.1 Executive and legislative organs, financial and fiscal affairs, external affairs (70111)

- The ‘executive and legislative organs’ (70111) include among others Office of the President, Office of the Vice-President, the National Assembly, the Prime Minister’s Office and the Independent Commission against Corruption.
- Under ‘Financial and fiscal affairs’ (70112) all expenses relating to operation of the Treasury, Budget office, accounting and auditing services are grouped.

The above functions are performed by the National Audit Office, the Treasury Department and the Budget unit of the Ministry of Finance and Economic Development.

- External Affairs (70113)
  It relates to the administration of external affairs and services and comprises of:
  - operation of the Ministry of Foreign Affairs, Regional Integration and International Trade;
  - provision of diplomatic and consular services;
  - international cooperation;
  - foreign relations and regional integration.

These functions are being carried out by the Ministry of Foreign Affairs, Regional Integration and International Trade

2.4.1.2 General Services (7013)

General Services comprise of:

- General Personnel Services (70131)
  It includes the administration and operation of general personnel services; development and implementation of general personnel policies and procedures such as selection, promotion, performance management, description and classification of jobs; and the administration of civil service regulations and similar matters.

  Selection exercises are carried out by the Public and Disciplined Forces Services Commission (PDFSC) and the Local Government Service Commission (LGSC) in the public sector and local Government sector respectively.
On the other hand, the Ministry of Civil Service and Administrative Reforms is responsible for the administration of personnel services and civil service regulations and the setting up and monitoring of a Performance Management System. All expenses incurred in the operation of the PDFSC, LGSC and the Ministry of Civil Service and Administrative Reforms are treated under this heading.

- Overall Planning and Statistical Services (70132)
  Statistics Mauritius provides the overall statistical services. Thus, all expenses of this Office are included under the above category.

- Other General Services (70133)
  It covers the provision of general services such as maintenance and storage of Government records, Government operated printing office; and centralized computer and data processing services.

  The above functions are respectively carried out by:
  - Ministry of Arts & Culture;
  - Government Printing Office; and
  - Ministry of Technology, Communication and Innovation

2.4.1.3 General Public Services (Not Elsewhere Classified) (70160)
It relates to general public services that have not been classified elsewhere such as registration of voters, holding of elections, administration of non-self-governing and trust territories, etc.

The function relation to elections is carried out by the Electoral Supervisory Commission and Electoral Boundaries Commission and Office of the Electoral Commissioner.

2.4.2 Public Order and Safety (703)
It relates to public order and safety services provided by Government through:

- Police Services;
- Fire Protection Services;
- Law Courts;
- Prisons; and
- Public Order and Safety n.e.c.

2.4.2.1 Police Services (70310)

It relates to the administration of police affairs and services and includes services provided by the Police Department, Passport and Immigration Office, Police Band, Special Mobile Force, National Coast Guard and Helicopter unit.

2.4.2.2 Fire Protection Services (70320)

It relates to the administration of the fire prevention and fire fighting affairs and services. These services are provided by the Fire and Rescue Service Department of the Ministry of Local Government.

2.4.2.3 Law Courts (70330)

All expenses incurred in the administration, operation or support of civil and criminal law courts and the judicial system are treated under this heading.

It includes the operation of the Office of the Ombudsman, Employment Relations Tribunal, Office of the Ombudsperson for Children, the Judiciary, and public prosecutions and courts services provided by the Attorney General’s Office.

2.4.2.4 Prisons (70340)

It relates to the administration and operation of prisons. In Mauritius this function is undertaken by the Prison Service Department.

All expenses relating to the above are treated under this heading.

2.4.2.5 Public Order and Safety (Not Elsewhere Classified) (70360)

It includes all other public order and safety functions carried out by the Government, which have not been classified elsewhere.

Thus, all expenses relating to this function are treated under this category.
2.4.3 Economic Affairs (704)

This function covers a wide range of activities, which are being carried out by different Ministries/Departments.

It comprises of:

2.4.3.1 General Economic, Commercial and Labour Affairs (70411& 70412)

These relate to the general administration of economic and commercial affairs.

The above functions are carried out by the Ministry of Industry, Commerce and Consumer Protection and Ministry of Labour, Industrial Relations, Employment and Training.

2.4.3.2 Agriculture, Forestry, Fishing and Hunting (70421, 70422& 70423)

These functions are carried out mainly by the Ministry of Agro-Industry and Food Security. However, the function of land drainage is undertaken by the Ministry of Environment, Sustainable Development and Disaster and Beach Management and according to IMF this should be accounted under this heading.

2.4.3.3 Fuel and Energy (70435)

It relates to the administration of electricity affairs and services; conservation, development and rationalized exploitation of electricity supplies; supervision and regulation of the generation, transmission and distribution of electricity.

In Mauritius electricity is generated, transmitted and distributed by the Central Electricity Board (CEB). The Ministry of Energy and Public Utilities is responsible for the overall control and supervision of all activities related to administration of electricity affairs and services.

2.4.3.4 Manufacturing and Construction (70442 & 70443)

This concerns the administration of manufacturing and construction affairs and services, which includes regulation, liaison with manufacturers and constructors, inspection of manufacturing and construction premises.
The above functions are carried by the Ministry of Industry, Commerce & Consumer Protection and the Ministry of Public Infrastructure and Land Transport.

### 2.4.3.5 Transport (70451, 70452 & 70454)

The overall administration and regulation of road and water transport in Mauritius are under the responsibility of the Ministry of Public Infrastructure and Land Transport.

On the other hand, all activities related to civil aviation are carried out by the Ministry of Tourism and External Communications.

### 2.4.3.6 Communication (70460)

The administration of affairs and services concerning construction, extension, improvement, operation and maintenance of communication systems.

### 2.4.3.7 Other Industries (70470)

- **Tourism (70473)**
  
  The Ministry of Tourism, and External Communications is responsible for the administration of tourism affairs and services, promotion and development of Tourism, operation of tourist offices in Mauritius and abroad and organization of advertising campaigns with a view to promote tourism.

### 2.4.3.8 Research and Development

The administration and operation of Government agencies engaged in applied research and experimental development related to all sectors are accounted under this heading.

The Ministry of Agro Industry & Food Security through the Food and Agricultural Research & Extension Institute (FAREI) and Experimental Stations, is fully involved in research and development in the field of agriculture and ornamental plants.
2.4.3.9 Economic Affairs (Not Elsewhere Classified) (70490)
The administration, operation or support activities relating to general and sectoral economic affairs that cannot be classified elsewhere are accounted under this heading.

2.4.4 Environmental Protection (705)

2.4.4.1 Waste Management (70510)
The administration, supervision, inspection, operation or support of waste collection, treatment and disposal systems is carried out by the Ministry of Local Government.

2.4.4.2 Waste Water Management (70520)
This relates to the administration, supervision, inspection, operation or support of sewerage systems and wastewater treatment. These functions are carried out by the Ministry of Energy and Public Utilities through the Wastewater Management Authority.

2.4.4.3 Protection of Biodiversity and Landscape (70540)
This covers all activities relating to the protection of fauna and flora species, management of parks and reserves and the protection of landscapes for their aesthetic values.

The above functions are carried out jointly by the Ministry of Agro-Industry & Food Security and The Ministry of Environment, Sustainable Development and Disaster and Beach Management.

2.4.4.4 Environmental Protection (Not Elsewhere Classified) (70560)
This concerns the formulation, administration, coordination and monitoring of overall policies, plans, programs and budgets for the promotion of environment protection, preparation and enforcement of legislation and standards for the provision of environmental protection services. These functions fall under the purview of the Ministry of Environment, Sustainable Development and Disaster and Beach Management.
2.4.5 Housing and Community Amenities (706)

2.4.5.1 Housing Development (70610)

It relates to all activities in connection with housing development such as construction of houses for needy people.

These functions are carried out by the Ministry of Housing & Lands through the National Housing Development Company Ltd.

2.4.5.2 Community Development (70620)

This concerns the administration of community development affairs, zoning laws and land-use and building regulations. Community Development is under the purview of the Ministry of Housing and Lands.

2.4.5.3 Water Supply (70630)

The overall administration of water supply affairs, assessment of future water needs, supervision and regulation of all facets of potable water supply including water purity, price and quantity controls are under the responsibility of the Ministry of Energy and Public Utilities. However, water purification and distribution across the island is carried out by the Central Water Authority.

2.4.5.4 Street Lighting (70640)

The installation, operation, maintenance and upgrading of street lighting are carried out by the Ministry of Local Government through its Municipal, District and Village Councils.

2.4.6 Health (707)

Health covers activities ranging from formulation and implementation of health policies to provision of different types of health services.

The formulation and implementation of health policies are carried out by the Ministry of Health & Quality of Life and health services are provided by hospitals, dental clinics, Community Health Centres, Medi Clinics and Cardiac Centre.
2.4.7 Recreation, Culture and Religion (708)

2.4.7.1 Recreational and Sporting Services (70810)
The Ministry of Youth & Sports provides and operates facilities such as playing fields, tennis courts, running tracks, gymnasium, etc. It also supports sports activities at both national and international level.

On the other hand, the Ministry of Environment, Sustainable Development and Disaster and Beach Management is involved fully in the development and maintenance of public beaches and also provides public toilets and baths on the beaches, which facilitate and encourage recreational activities.

2.4.7.2 Cultural Services (70820)
It relates to the provision of cultural services; administration of cultural affairs; supervision and regulation of cultural facilities and also the provision of facilities for cultural pursuits such as library, museum, theaters, monuments and historic places among others. These functions are carried out by the Ministry of Arts and Culture.

2.4.7.3 Broadcasting and Publishing Services (70830)
This concerns the supervision, regulation, operation and support of broadcasting and publishing services. These functions fall under the purview of the Independent Broadcasting Authority.

2.4.7.4 Religious and Other Community Services (70840)
It relates to the provision of facilities for religious and other community services, including support for their operation, maintenance and repair.

2.4.8 Education (709)
Education covers pre-primary, primary, secondary, tertiary and special needs education, technical and vocational education and training. The overall administration and supervision of education in Mauritius are under the responsibility of the Ministry of Education and Human Resources, Tertiary Education and Scientific Research.
2.4.9 Social Protection (710)

Social protection is support and facilities provided to both individuals and families in terms of benefits in cash and kind. It includes all outlays by the Government in connection with social protection.

The Government through the Ministry of Social Security, National Solidarity and Reform Institutions; Ministry of Gender Equality, Child Development and Family Welfare and the Ministry of Labour, Industrial Relations & Employment and training; provides social protection to the citizens of Mauritius. Social protection includes cash benefits or benefits in kind provided to:

- Persons who are unable to work due to sickness or injury;
- Disable persons;
- Persons over 60 years of age;
- Widows; and
- Children and family of social exclusion category.

2.5 ASSETS AND LIABILITIES

Assets are anything that can be quantified in financial terms and over which ownership rights can be enforced either individually or collectively and from which economic benefits can be derived by holding them or using them over a period of time.

On the other hand, liabilities are financial obligations towards other organisation(s) or a third party. Assets of the Government can be classified into non-financial assets and financial assets. In contrast, liabilities are classified only as financial liabilities.

2.5.1 Non-Financial Assets (31)

Non-Financial Assets are assets that cannot be exchanged into cash within a reasonable time.

Each non-financial assets of the Government of Mauritius have been classified into:

- Construction is the manufacturing of plant and machinery or the erection of a new building or structure and includes other associated expenditure such as consultancy and civil works.
• Improvements are expenditure incurred in the amelioration of existing plant, machinery, equipment and building with the intention of increasing their life span or useful life. It comprises of all works necessary to produce a complete and usable change to an existing facility or structure, including the associated architectural and other technical services.

• Acquisition is the purchase of an asset such as land, plant and equipment, etc.

Non-financial assets comprise of:

2.5.1.1 Dwellings (31111)

Dwellings are buildings that are used entirely or primarily as residences, including garages and other associated structures.

2.5.1.2 Non-Residential Buildings (31112)

Non-residential buildings are all buildings other than dwellings. Examples are office buildings, schools, hospitals, buildings for public entertainment, warehouse, industrial and commercial buildings, etc.

2.5.1.3 Other Structures

This category consists of all structures other than buildings such as highways, streets, roads and bridges.

2.5.1.4 Machinery and Equipment (3112)

This category is divided into:

• Transport Equipment (31121)
  
  It consists of equipment for moving people and objects such as motor vehicle, ambulance, patrol vessel, armored vessel, fire-fighting vehicle, aircraft and helicopter.

• Other Machinery and Equipment (31122)
  
  This category consists of agricultural tractor, marine engineering training equipment, nautical equipment, security equipment, other office equipment, household equipment and appliances and high tech equipment.
2.5.1.5 Other Fixed Assets (3113)

It includes:

- Cultivated Assets (31131)
  Cultivated Assets consist of animals and plants that are used repeatedly or continuously for more than one year to produce other goods and services. Animals included in that category are breeding stocks such as fish and poultry, dairy cattle, etc.

  Plants on the other hand, comprise of trees, vines, shrubs cultivated for fruits, bark and leaf products.

- Intangible Fixed Assets (31132)
  It comprises of tangible and naturally occurring assets over which ownership rights can be enforced. A good example of a non-produced asset is land.

2.5.1.6 Non-Produced Assets

It comprises of tangible and naturally occurring assets over which ownership rights can be enforced. A good example of a non-produced asset is land.

2.5.2 Financial Assets (32)

Financial Assets consists of financial claims that entitle one unit, which is the owner of the asset to receive one or more payments from a second unit, according to the terms and conditions specified in a contract between the two units.

It includes securities (other than shares) purchased from domestic and international capital market; loans issued to individuals, statutory bodies, private bodies, foreign Governments, international organizations and financial organizations; advances and subscriptions to IMF.

2.5.3 Financial Liabilities (33)

Financial liabilities are obligations to provide economic benefits to other organizations or units holding the financial claims.
It includes Treasury Bills, Treasury Notes and Bonds issued by Government; advances from Bank of Mauritius, obligations under Government Guarantee; other Government obligations; loans from foreign Government, international organizations and financial organizations.
SECTION 3- DATA CAPTURE ILLUSTRATIONS

3.1 INTRODUCTION
This section aims at providing users with practical examples of the application of the system. Illustrations are provided as a guide to show how data can be captured into the different segments of the COA. To facilitate the preparation of payment vouchers and input into TAS, users are advised to prepare TAS tables at the beginning of each Financial Year.

3.2 ILLUSTRATION

3.2.1 Illustration 1- Input of Budget at Start of Financial Year.
Let’s suppose that Ministry of Health and Quality of Life has the following budget estimates to input at the start of the financial year:

Vote 11: Ministry of Health and Quality of Life
Sub-Head 11102: Hospital and Specialised Services

Example 1:

<table>
<thead>
<tr>
<th>Personal Emoluments:</th>
<th>Estimates (Rs)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Basic Salary</td>
<td>10,000,000</td>
</tr>
<tr>
<td>Salary Compensation</td>
<td>900,000</td>
</tr>
<tr>
<td>Allowances</td>
<td>500,000</td>
</tr>
</tbody>
</table>

The data capture will be as follows:

<table>
<thead>
<tr>
<th>Element</th>
<th>Ministry/ Department/ Cost centre</th>
<th>Vote/ Sub Head</th>
<th>Economic Classification</th>
<th>ID Code</th>
<th>Analysis</th>
<th>Activity/ Project</th>
<th>Misc</th>
<th>Type</th>
<th>Rep. Entity</th>
<th>Amount (Rs)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Basic Salary</td>
<td>MOHM</td>
<td>11102</td>
<td>21110001</td>
<td>HRM</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>10,000,000</td>
</tr>
<tr>
<td>Salary Compensation</td>
<td>MOHM</td>
<td>11102</td>
<td>21110002</td>
<td>HRM</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>900,000</td>
</tr>
<tr>
<td>Allowances</td>
<td>MOHM</td>
<td>11102</td>
<td>21110004</td>
<td>HRM</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>500,000</td>
</tr>
</tbody>
</table>
3.2.2 Illustration 2- Reallocation Warrant within same Sub-Head

Suppose the Ministry of Health and Quality of Life decides to make a virement from one item to another item within the same sub-Head of the Ministry.

Vote 11: Ministry of Health and Quality of Life

Sub-Head 11102: Hospital and Specialised Services

An amount of Rs 50,000 is being transferred from item travelling to item Overtime within the same Sub-Head.

The data will be captured as follows:

<table>
<thead>
<tr>
<th>Element</th>
<th>Ministry/Department/Cost Centre</th>
<th>Vote/Sub Head</th>
<th>Economic Classification</th>
<th>ID Code</th>
<th>Analysis</th>
<th>Activity/Project</th>
<th>Misc</th>
<th>Type</th>
<th>Rep Entity</th>
<th>Amount (Rs)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Travelling</td>
<td>MOHM</td>
<td>11102</td>
<td>21111002</td>
<td>HRM</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>-50,000</td>
</tr>
<tr>
<td>Overtime</td>
<td>MOHM</td>
<td>11102</td>
<td>21111100</td>
<td>HRM</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>+50,000</td>
</tr>
</tbody>
</table>

3.2.3 Illustration 3- Amount earmarked for specific project

Suppose the Ministry of Health and Quality of Life wants to earmark an amount of money for a specific project from its budget. The data would be captured in such a way as to help the Ministry to retrieve the information in a timely manner.

Vote 11: Ministry of Health and Quality of Life

Sub-Head 11102: Hospital and Specialised Services

(i) An amount of Rs 50 m has been provided for that program under item ‘31122801- Acquisition of High Tech and other Medical Equipment’
(ii) An amount of Rs 10 m is being earmarked for the project ‘Acquisition High Tech and other Medical Equipment’ (F0167). The transaction involves reducing funds available under this item ‘31122801’ by Rs 10 m and setting aside this amount for subsequent expenditure on project F0167.

(iii) After entry, the available balance under the item will decrease by Rs 10 m.

The data will be captured as follows:

<table>
<thead>
<tr>
<th>Element</th>
<th>Ministry/Dept/Cost Centre</th>
<th>Vote/Sub Head</th>
<th>Economic Classification</th>
<th>ID Code</th>
<th>Analysis</th>
<th>Activity/Project</th>
<th>Misc</th>
<th>Type</th>
<th>Rep Entity</th>
<th>Amount (Rs)</th>
</tr>
</thead>
<tbody>
<tr>
<td>(i)</td>
<td>MOHM</td>
<td>11102</td>
<td>31122801</td>
<td>HRM</td>
<td>0</td>
<td>F0167</td>
<td>0</td>
<td>C</td>
<td>0</td>
<td>50,000,000</td>
</tr>
<tr>
<td>(ii)</td>
<td>MOHM</td>
<td>11102</td>
<td>31122801</td>
<td>HRM</td>
<td>0</td>
<td>F0167</td>
<td>0</td>
<td>C</td>
<td>0</td>
<td>-10,000,000</td>
</tr>
<tr>
<td>(iii)</td>
<td>MOHM</td>
<td>11102</td>
<td>31122801</td>
<td>HRM</td>
<td>0</td>
<td>F0167</td>
<td>0</td>
<td>C</td>
<td>0</td>
<td>40,000,000</td>
</tr>
</tbody>
</table>

3.2.4 Illustration 4 - Issue of Departmental Warrant

Suppose the Ministry of Health and Quality of Life issues a departmental warrant to the Ministry of Social Security, National Solidarity and Reform Institutions. The issuing Ministry will capture the ID code of the Ministry of the receiving department to enable the latter to use the fund of the issuing department.

Vote 11: Ministry of Health and Quality of Life

Sub-Head 11102: Hospital and Specialised Services

MOH Region 1 issues a Departmental Warrant to the Ministry of Social Security National Solidarity and Reform Institutions (MOS) under item Personal Emoluments for an amount of Rs 5,000- broken down into: Acting allowance: Rs 3,000, Disturbance allowance: Rs 2,000

The data will be captured as follows:
### 3.2.5 Illustration 5 - Payments

Suppose the Ministry of Health and Quality of Life has 3 types of payment, one of a recurrent nature and two of capital nature. The 3 transactions are as follows:

<table>
<thead>
<tr>
<th>Element</th>
<th>Min/ Dept/ Cost Centre</th>
<th>Vote / Sub Head</th>
<th>Economic Classification</th>
<th>ID Code</th>
<th>Analysis</th>
<th>Activity/ Project</th>
<th>Misc</th>
<th>Type</th>
<th>Rep Entity</th>
<th>Amount (Rs)</th>
</tr>
</thead>
<tbody>
<tr>
<td>P.E Allowances</td>
<td>MOHI</td>
<td>11102</td>
<td>21110004</td>
<td>HRI</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>-5,000</td>
</tr>
<tr>
<td>Acting Allowance</td>
<td>MOHI</td>
<td>11102</td>
<td>21110004</td>
<td>MOS</td>
<td>AA121</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>3,000</td>
</tr>
<tr>
<td>Disturbance Allowance</td>
<td>MOHI</td>
<td>11102</td>
<td>21110004</td>
<td>MOS</td>
<td>AA1381</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>2,000</td>
</tr>
</tbody>
</table>

**Vote 11: Ministry of Health and Quality of Life**

**Sub-Head 11102: Hospital and Specialised Services**

Example 1:

*Payment of mileage allowance*

Example 2:

*Payment to contractors for the construction of maternity and child health services at SSRN Hospital (Project code F0105)*

Example 3:

*Purchase of High Tech Equipment for SSRN Hospital (Project F0167)*

*The data will be captured as follows:*
### CHART OF ACCOUNTS

**USER’S GUIDE**

### VERSION 6

<table>
<thead>
<tr>
<th>Element</th>
<th>Ministry/ Dept/ Cost Centre</th>
<th>Vote/ Sub-Head</th>
<th>Economic Classification</th>
<th>ID Code</th>
<th>Analysis</th>
<th>Activity/ Project</th>
<th>Misc</th>
<th>Type</th>
<th>Rep Entity</th>
</tr>
</thead>
<tbody>
<tr>
<td>Example 1</td>
<td>MOH2</td>
<td>11102</td>
<td>21111002</td>
<td>HR2</td>
<td>AB2307</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>Example 2</td>
<td>MOH2</td>
<td>11102</td>
<td>31112003</td>
<td>HR2</td>
<td>0</td>
<td>F0105</td>
<td>0</td>
<td>C</td>
<td>0</td>
</tr>
<tr>
<td>Example 3</td>
<td>MOH2</td>
<td>11102</td>
<td>31122801</td>
<td>HR2</td>
<td>0</td>
<td>F0167</td>
<td>0</td>
<td>C</td>
<td>0</td>
</tr>
</tbody>
</table>

### 3.2.6 Illustration 6 - Use of Miscellaneous segment

Suppose the Ministry of Foreign Affairs, Regional Integration and International Trade wants to keep information on payment made to the Ambassador in Washington.

*Vote07: Ministry of Foreign Affairs, Regional Integration and International Trade
Sub-Head 07102: Foreign relations and Regional Integration*

Payment of children educational supplement to Ambassador in Washington

The information will be captured as follows:

<table>
<thead>
<tr>
<th>Ministry/ Dept/ Cost Centre</th>
<th>Vote /Sub-Head</th>
<th>Economic Classification</th>
<th>ID Code</th>
<th>Analysis</th>
<th>Activity/ Project</th>
<th>Misc</th>
<th>Type</th>
<th>Rep Entity</th>
</tr>
</thead>
<tbody>
<tr>
<td>FORWAS</td>
<td>07102</td>
<td>21110004</td>
<td>XWA</td>
<td>AACES</td>
<td>0</td>
<td>MAMB14</td>
<td>0</td>
<td>0</td>
</tr>
</tbody>
</table>

### 3.2.7 Illustration 7 - Revenue collection

The three examples below show how the capturing of data on revenue is carried out:

*Example 1:*
Receipt in respect of Motor vehicle licenses
Example 2:
Income Tax deduction from payroll - PAYE from Ministry of Education and Human Resources, Tertiary Education and Scientific Research

Example 3:
Tax Deduction at source for Ministry of Finance and Economic Development in connection with Rent payment

The table below illustrates how the data will be captured:

<table>
<thead>
<tr>
<th>Ministry/ Dept/Cost centre</th>
<th>Vote/Sub head</th>
<th>Economic classification</th>
<th>ID Code</th>
<th>Analysis</th>
<th>Activity/ Project</th>
<th>Misc</th>
<th>Type</th>
<th>Rep entity</th>
</tr>
</thead>
<tbody>
<tr>
<td>0</td>
<td>RNTA</td>
<td>NT A</td>
<td>11451001</td>
<td>0001</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>0</td>
<td>RMRA</td>
<td>E RM</td>
<td>11110001</td>
<td>11000</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>0</td>
<td>RMRA</td>
<td>MO F</td>
<td>11130001</td>
<td>11132</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
</tbody>
</table>

3.2.8 Illustration 8- Below the line Accounts
Alpha codes, to be captured under the ‘Vote/Sub-Head’ segment, have been assigned to below-the-line items to facilitate the capture of data in respect thereof (refer to Annex II for the relevant codes)

Example 1:
Amount deducted from salary on behalf of Mauritius Union Assurance and credited to Deposit Account.

Example 2:
Amount refunded by Mr. M in connection with overpayment and credited to Advance Account.

Example 3:
Amount refunded by Mr. X in connection with Advance motor car.

The table below illustrates how data will be captured:
In example 2, the miscellaneous segment is being used to capture the name of the officers concerned. AMOH stands for ‘Advance a/c of MOH while ‘01’ is the code assigned to Mr M.

3.2.9 Illustration 9 (Activity)

Suppose the Ministry of Arts and Culture has the following activity under Vote 17 and Sub-Head 17102:

- **Activity: “Indentured Labourer” Vote 17: Ministry of Arts and Culture**
  - **Sub-Head 17102: Promotion of Arts and Culture**

This activity will encompass several items of expenditure, for example:

(i) Rent of Conference Centre

(ii) Purchase of Stationary

(iii) Provision of Refreshments

(iv) Refund of Travelling

(v) Payment of Overtime to support staff
The table below illustrates how the data will be captured.

<table>
<thead>
<tr>
<th>Element</th>
<th>Ministry/Dept/Cost centre</th>
<th>Vote/Sub Head</th>
<th>Economic classification</th>
<th>ID Code</th>
<th>Analysis</th>
<th>Activity/Project</th>
<th>Misc</th>
<th>Type</th>
<th>Rep Entity</th>
</tr>
</thead>
<tbody>
<tr>
<td>(i)</td>
<td>ART 17102</td>
<td></td>
<td>22030005</td>
<td>ART</td>
<td>REVTHAL</td>
<td>X6007</td>
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<td>0</td>
<td>0</td>
</tr>
<tr>
<td>(ii)</td>
<td>ART 17102</td>
<td></td>
<td>22100001</td>
<td>ART</td>
<td>0</td>
<td>X6007</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>(iii)</td>
<td>ART 17102</td>
<td></td>
<td>22050003</td>
<td>ART</td>
<td>OFSREF</td>
<td>X6007</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>(iv)</td>
<td>ART 17102</td>
<td></td>
<td>21111002</td>
<td>ART</td>
<td>AB2303</td>
<td>X6007</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>(v)</td>
<td>ART 17102</td>
<td></td>
<td>21111100</td>
<td>ART</td>
<td>ABOVTSUP</td>
<td>X6007</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
</tbody>
</table>

3.2.10 Illustration10 (Issue of Imprest)

Suppose a new imprest warrant has been issued in favour of an Officer of the Ministry of Industry, Commerce and Consumer Protection to meet petty expenses.

Issue of Imprest Warrant for Rs 3,000 to Officer Y to meet petty expenses.

<table>
<thead>
<tr>
<th>Element</th>
<th>Ministry/Dept/Cost centre</th>
<th>Vote/Sub Head</th>
<th>Economic classification</th>
<th>ID Code</th>
<th>Analysis</th>
<th>Activity/Project</th>
<th>Misc</th>
<th>Type</th>
<th>Rep Entity</th>
<th>Amount (Rs)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Example 1</td>
<td>0</td>
<td>EIND</td>
<td>86001001</td>
<td>IND</td>
<td>0001</td>
<td>EIND01</td>
<td>0</td>
<td>0</td>
<td>3,000</td>
<td></td>
</tr>
</tbody>
</table>

3.3 TAS CODES TABLE

To facilitate the preparation of payment vouchers and the input thereof into TAS, it is strongly recommended that users prepare TAS codes tables at the start of every financial year.

The TAS code Table in respect of the Treasury is given at Annex VIII. As shown in the table, alias codes have also been developed. The table is expected to be on Excel format to enable copying to the appropriate segment on payment vouchers. The latter process is explained in the following section.
3.4 PREPARATION OF PAYMENT VOUCHER

It is recognized that GFS compliant COA requires the capture of more data and thus a longer input code, especially in respect of expenses. The preparation of payment vouchers might be more time consuming if the manual practice is pursued. Thus, it is recommended that all users use the MS Office tools to prepare the payment vouchers.

In the example given below, the process is explained.

Users may use the data validation icon to develop drop down lists in respect of each cell in the payment voucher form. The use of drop down lists will facilitate the recording of codes and other information on PVs such as supplier name, address, number, Bank name and bank account number.
**Other Charges**

<table>
<thead>
<tr>
<th>Ministry/Department</th>
<th>Treasury Voucher No.</th>
</tr>
</thead>
<tbody>
<tr>
<td>Ministry/Cost Centre</td>
<td></td>
</tr>
<tr>
<td>Programme/Sub Prog</td>
<td></td>
</tr>
<tr>
<td>Economic Classification</td>
<td>21110004 Desc:</td>
</tr>
<tr>
<td>ID Code</td>
<td></td>
</tr>
<tr>
<td>Analysis</td>
<td>AA1075 Desc: 0</td>
</tr>
<tr>
<td>Activity/Project</td>
<td></td>
</tr>
<tr>
<td>Misc</td>
<td></td>
</tr>
<tr>
<td>Name</td>
<td></td>
</tr>
<tr>
<td>Address</td>
<td></td>
</tr>
<tr>
<td>Output</td>
<td>R.E</td>
</tr>
<tr>
<td>Supplier's Number</td>
<td></td>
</tr>
<tr>
<td>Name</td>
<td></td>
</tr>
<tr>
<td>Address</td>
<td></td>
</tr>
<tr>
<td>Bank</td>
<td></td>
</tr>
<tr>
<td>Account Number</td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Date</th>
<th>Detailed Description</th>
<th>Rate</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td>Rs</td>
<td>Cs</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Rs</td>
<td>Cs</td>
</tr>
</tbody>
</table>

**Authority:**

- **Prepared by:**
  - Name: ________________________________
  - Date: ________________________________
  - Signature: ____________________________
- **Examined:**
  - Name: ________________________________
  - Date: ________________________________
  - Signature: ____________________________
- **Verified with check list:**
  - Name: ________________________________
  - Date: ________________________________
  - Signature: ____________________________
- **PAYABLE ORDER:**
  - Name: ________________________________
  - Date: ________________________________
  - Signature: ____________________________
- **Signed for payment:**
  - Name: ________________________________
  - Date: ________________________________

**Signature of Receiver:**

- Name: ________________________________
- Date: ________________________________
- Signature: ____________________________

I certify that under FMM 20.4 PARA 8 the above account is correct and was incurred under the authority quoted and that funds are available.

- **Gross amount payable:** Rupees ____________________________ Cents ____________________________
- **Net amount payable:** Rupees ____________________________ Cents ____________________________

**I certify that the payee is personally known to me and that he has received in my presence the above stated amount.**
SECTION 4- CHART OF ACCOUNTS PROCEDURES

Approved by the Financial Secretary on:

| Effective Date: | 01 July 2008 |

4.1 OVERVIEW

4.1.1 Purpose

The purpose of this document is to detail the procedures relating to the creation and maintenance of government’s Chart of Accounts.

4.1.2 Coverage

The Chart of Accounts procedure applies to all staff involved in requesting new classifications, responsibility centres, projects/ category codes, analysis codes and other codes and/or amendment and/or disactivation of these.

4.2 PROCEDURES AND GUIDELINES

4.2.1 General Information

I. Accounting information is organized in the Treasury Accounting System by using Chart of Account which is a series of individual values, which, in combination, describe a specific accounting activity.

II. The chart of Accounts structure consists of nine segments as indicated below:

<table>
<thead>
<tr>
<th>Purpose</th>
<th>Organisational Classification</th>
<th>Vote Classification</th>
<th>Economic Classification</th>
<th>Spending Authority</th>
<th>Management Information system</th>
<th>Management Information system</th>
<th>Management Information system</th>
<th>Management Information system</th>
<th>Management Information system</th>
</tr>
</thead>
<tbody>
<tr>
<td>Segment Values</td>
<td>Ministry/Dept/ Cost centre</td>
<td>Vote / Sub Head</td>
<td>Economic classification</td>
<td>ID Code</td>
<td>Analysis</td>
<td>Activity / Project</td>
<td>Misc</td>
<td>Type</td>
<td>Reporting Entity</td>
</tr>
</tbody>
</table>
III. Flex Fields values must be created in the Oracle Financials General Ledger before they can be used in a transaction.

IV. Flex Fields Tree Structures are used to create hierarchical structures, which visually represent a set of summarization rules for a particular Flex Field. For example, reporting and organization structure for responsibility centre. Requests to change responsibility structures must be approved by the Treasury.

4.2.2 Chart of Accounts Maintenance

Circular No 6 of 2017 issued on 03 April 2017 provides a guide on the procedures to be followed for the creation of item codes in the Treasury Accounting System (TAS). The guide aims at ensuring that codes are created and maintained in a standard and harmonized manner with a view to achieving an optimal integration among three applications, namely, TAS, E-Budgeting & E-PSIP applications, whilst ascertaining adherence to ‘Government Finance Statistics Manual’ principles.

Economic Classification for Revenue Items

Requests for creation of new items of revenue from Ministries/Departments should be made to the Ministry of Finance and Economic Development (MOFED) (Revenue Section), (email: mbheekhee@govmu.org). No request will be entertained unless relevant details are provided to ensure proper classification in line with the Chart of Accounts (COA).

The Revenue Section will then forward the request to the Budgeting Directorate (email: dlanching-po@govmu.org) which will thereafter liaise with the Treasury (TAS Unit) and Statistics Mauritius (Public Finance Section) (if need be).

The TAS Unit at the Treasury will create the item in the Chart of Accounts (COA).

Economic Classification for Expenditure Items

Requests for creation of new items of expenditure from Ministries/Departments should be made to MOFED (relevant ‘Sector Ministry Support Team’ [SMST]). No request will be entertained unless relevant details are provided to ensure proper classification in line with the Chart of Accounts.
The SMST will then forward the request to Budgeting Directorate (email: dlan-hing-po@govmu.org) which will thereafter liaise with the Treasury (TAS Unit) and Statistics Mauritius (Public Finance Section) (if need be).

The TAS Unit at the Treasury will create the item in the Chart of Accounts (COA).

The Chart of Accounts working group will review the usage of the Chart segments and values annually.

### 4.2.3 Responsibilities

#### 4.2.3.1 Users

1. Verification of Estimates in TAS. Input and verification of Reallocation certificates and Departmental Warrants. Users should also verify virement warrant & CFA which have been approved by MOFED and input by TAS Unit.

2. Maintaining the Document Sequence for AP, GL and (AR for Self Accounting)

3. Input and verification of Invoices and Journals with respective listings after ensuring availability of funds on line or their reports available in FSG.

4. Approval and Earmarking
   - For Non self-Accounting
     Validation of invoices and Payrolls before submission to Treasury
   - For Self Accounting
     Validation and Payment Processing

5. Verification of items in Detailed Trial Balance on last working day and ensuring Journal Entries for discrepancies have been performed in the same month. Correction of wrong combinations.

6. Cleaning of data in invoice batches and journals created but not used.

7. Ensuring posting of all Journal Entries before closing of the month and cancellation of incomplete ones.
8. Reconciliation of Expenditure and Revenue, Below the Line ledgers and Cash Book with Trial Balance.

9. Ensuring that no approval of invoices and posting of Journal Entries are done in the last working day of the month.

10. Printing of Expenditure and Below the Line ledgers after 3 p.m.

11. Officer in charge should ensure that incoming officer is conversant with the system before request is made to remove/assign responsibilities to the above.

4.2.3.2 Treasury Accounting System (TAS) Unit

A. Opening of Year

1. Preparation of monthly and weekly accounting period calendars.

2. Updating of organizational classification codes.


4. Ensuring cancellation of incomplete entries into TAS.

B. General

1. Transfer of receipts and payments data to General Ledger (GL).

2. Uploading bank data on encashed cheques into TAS and posting to cash accounts of Ministries/Departments concerned.

3. Adjustment of budgetary provisions upon receipt of reallocation and contingencies virement warrants.

4. Assignment and removal of user’s responsibilities.
5. Updating supplier: Business Registration Number (BRN), TAN Number, Bank Account and maintaining supplier database

6. Creation of items & Codes in respect of revenue and expenditure (as requested by Ministry of Finance).

7. Creation of new items and codes for Deposits, Advances, Revenue, Expenditure, Investments and cost centres as requested by Ministries/Departments only after the prior approval of MOFED has been obtained. (*Please refer to Circular No 6 of 2017*)


9. Preparation of Financial Reports (as requested by Ministries/Departments)


C. Closing of year

1. Verification of journal entries.

2. Input of retrospective reallocations.


4.2.3.3 DBA Section

A. Troubleshooting

1. Hardware Problem (Servers, PCs, Printers)

2. Software Problem (Database, Oracle Financial Apps, Software installed on PCs)

3. Network Problem.
B. Day to Day Running

1. Verifying tables spaces usage/ disk usage
2. Verifying log files on servers.
3. Performing backups.

C. System Maintenance

1. Providing access to TAS (Assignment/ Removal of responsibilities).
2. Contacting SIL for malfunctioning on Systems.
3. Installing of JAVA 6.45 to enable access to TAS R12.

D. Contingency Measure

1. During Cyclone- switch off servers and start up database with assistance of SIL after preliminary tests after cyclone.
2. Data corruption- verifies related log files and recover database with assistance of SIL.
3. Disk crash- verifies related parameters/ log files and contact SIL for replacing disk.
GLOSSARY

ACTIVITY: Actions taken or work performed through which inputs, such as funds, technical assistance and other types of resources are mobilized to produce specific outputs. In essence, activities describe “what we do”. E.g provide training, organizing awareness campaigns, etc.

ACQUISITION: It includes purchases of land, including improvement works like demolition of buildings or leveling etc. of an acquired land.

BENEFICIARIES: The individuals, groups, or organizations, whether targeted or not, that benefit, directly or indirectly, from the development intervention.

CAPITAL PROJECTS: The procurement of new infrastructure/ facilities or insignificant, long-term renewal improvements to existing infrastructure facilities. E.g construction of new buildings, hospitals, roads, power plants, water reservoirs and other infrastructure items; replacement of old facilities; renovation of existing facilities; acquisition of new facilities; or purchase of equipment. Capital projects normally are large, non-recurring expenditures that involve multiyear funding, have a useful life greater than five years, are based on a comprehensive needs assessment, meet an essential public purpose, and require public accountability for funds.

CLASSIFICATION OF FUNCTIONS OF GOVERNMENT: A detailed classification of the functions or socio-economic objectives of the Government that the latter aims to achieve through various kinds of outlays. Examples are education health, environment protection, etc.

COMPENSATION OF EMPLOYEES: The total remuneration payable to Government employees in return for work performed. It includes basic salary, salary compensation, extra remuneration, allowances, extra assistance, cash in lieu of sick leave, transfer grant, facilities allowance to honorable members, end of year bonus, travelling & transport, overtime, passage benefits and allowance in lieu of passages.

CONSTRUCTION PROJECT: A single undertaking involving construction of one or more facilities. Included in the project are: all work necessary to accomplish a specific purpose and produce a complete and usable new structure; the associated architectural and other technical services; the equipment installed and made part of the facility and site development and improvements.
CORPORATIONS: Legal entities created for the purpose of producing goods or services for the market.

COST: The price paid or to be paid.

COST CENTRE: An area of activity identified in the “Chart of Accounts” for which a manager is held accountable for financial management.

ECONOMIC CLASSIFICATION OF EXPENSE: The types of expenses incurred for the Government activities. For example, compensation of employees, use of goods and services, social benefits, etc.

ECONOMICALLY SIGNIFICANT PRICES: Prices that have a significant influence on the amounts the producers are willing to supply and on the amounts purchasers wish to buy.

EFFICIENCY: A measure of how economically resources/inputs (funds, expertise, time, etc) are converted to results.

EQUIPMENT: A tangible resource of a permanent or long term nature used in an operation or activity and is an integral part of a facility.

EXPENDITURE: All non-repayable and non-repaying payments by government, whether requited or unrequited and whether for current and capital purposes.

EXPENSES: Reductions in assets or increase in liabilities. Expenses are the relevant notion in full accrual accounting.

FINANCIAL CORPORATIONS: Entities engaged in providing financial services for the market.

GENDER: The concept of gender refers to the distinction between men and women, to the nature of the relationship (particularly of power) and to the differences they give rise to between men and women. It also refers to the differences among women and men, in the sense that each category, although identical in terms of sex, is differentiated in terms of age, ethnicity, location as well as socioeconomic variables, such as income, marital status, and education. As a result, the nature of gender relations is dynamic. It varies over time and in different contexts and is affected by budget decisions.
GOVERNMENT UNITS: They are institutional units that carry out the functions of government as their primary activity.

GRANTS: Voluntary current or capital transfers from one Government Unit to another or to an international organization:

- Social benefits are defined as transfers in cash or kind to protect the entire population or specific segments of it against certain social risks;
- Transfers to non-profit institutions include transfers to aided schools, Blood Donor’s Organisation, charitable institutions, Religious bodies, local organizations, etc;
- Transfers to households comprise of compensation to net fishermen; grant to Oriental Language Teachers; scholarships to students;
- Transfers to non-financial public corporations are payable to Enterprise Mauritius, Central Electricity Board, Mauritius Meat Authority, National Housing Development Co. Ltd, among others;
- Transfers to financial public corporations include transfers to Development Bank of Mauritius and Mauritius Housing Company Ltd;
- Transfers to private enterprises are meant for accompanying measures to Small and Medium Enterprises (SMEs) and Tourist Villages.

IMPACT: Positive and negative, primary and secondary long-term effects produced by a development intervention, directly or indirectly, intended or unintended. The impact is the outcome or benefit to the public due to the priority objective(s) being met.

IMPROVEMENT: All work necessary to produce a complete and usable change to an existing facility or structure, including the associated architectural and other technical services, the fixes equipment installed and made part of the facility or structure, and site development.

INDICATOR: Quantitative or qualitative factor or variable that provides a simple and reliable means to measure achievement, to reflect the changes connected to an intervention, or to help assess the performance of a development actor.
INPUTS: All the resources that contribute to the production and delivery of outputs. Inputs are “what we use to do the work”. They include finances, personnel, equipment, buildings, etc. E.g money, staff and staff time, facilities, supplies, etc.

INTERNATIONAL ORGANISATIONS: Organisations in which Mauritius is a member and/or has dealings with them. Examples are African Development Bank, Common Market for Eastern and Southern Africa (COMESA), International Finance Corporation, Multinational Investment Guarantee Agency, International Bank for Reconstruction and Development (IBRD), etc.

INVESTMENT PROJECT: A development intervention relating to acquisition and/or preservation of non-financial assets for meeting defined objectives and consisting of a set of interrelated activities to be carried out with a specified budget and a time-schedule.

MARKET ESTABLISHMENTS: Units/ Divisions of Public Corporations situated at single location that sell or dispose their production/output from their principal activity at economically significant prices.

MEDIUM TERM FRAMEWORK: The Government of Mauritius defines its Medium Term Framework (MTF) with two primary objectives: i) Improving macroeconomic balance by developing consistent and realistic estimates of available resources; and ii) Restructuring and rationalizing resource allocation so that priority areas receive adequate funding. In defining a MTF as an operational concept, it is important to distinguish three levels of development:

- Medium Term Fiscal Framework (MTFF): It contains a statement of fiscal policy objectives and a set of integrated medium-term macroeconomic and fiscal targets and projections.
- Medium Term Budget Framework (MTBF): The objective of an MTBF is to allocate resources to the country’s strategic priorities and ensure that these allocations are consistent with overall fiscal objectives.
- Medium Term Expenditure Framework (MTEF): The main characteristics of an effective MTEF should be as follows: i) Limited resources should be allocated to priorities areas, ii) Ministries should have some predictability in the flow of resources; iii) Ministries only plan their activities on the basis of a “3- fiscal year rolling PBB Statement” for delivering agreed outputs measured with verifiable performance
indicators, and achieving targets; and iv) Increased accountability (officially-designated Vote/Sub-Head managers should gradually be held responsible for the performance of the activities they manage) and increased transparency (it should be possible to see where funds are being used and the impact of these expenditures.

**MONITORING:** A continuing function that uses systematic collection of data on specified indicators to provide management and the main stakeholders of an ongoing development intervention with indications of the extent of progress and achievement of objectives and progress in the use of allocated funds.

**NON-FINANCIAL CORPORATIONS:** Entities created for the purpose of producing goods and non-financial services for the market.

**OBJECTIVE:** The end result that the Ministry commits to achieve through the delivery of a Vote/Sub-Head or Sub-Head.

**OUTCOMES:** The likely or achieved short-term and medium-term impacts of an activity’s or intervention’s outputs.

**OUTPUTS:** The products, capital goods and services which result from a development intervention; it also includes changes resulting from the intervention which are relevant to the achievement of outcomes.

- Indirect Outputs: internal clients- Services which are supplied to an internal user rather than to the external client, e.g. IT support services delivered by the Ministry in charge of IT to other ministries.
- Direct Outputs: external clients- e.g. number of girls’ and boys’ inoculations.

**POLICY:** Principle of action proposed or adopted by a Government. Policies include a set of measures to translate the objectives of the Government into action.

**PROCESS:** The means by which inputs are transformed into outputs.
VOTE /SUB-HEAD:

- **Vote/Sub-Head**: represents the Ministry/Department/Unit to which the funds have been allocated.

PROJECT: A group of activities concerned with delivering a defined capability based upon an agreed schedule and budget.

QUASI-CORPORATIONS: Entities that are not incorporated or otherwise legally established, but which function as if they were corporations.

RESULT: The output, outcome or impact (intended or unintended, positive and/or negative) of a development intervention.

SOCIAL BENEFITS: Transfers in cash or in kind to protect the entire population or specific segments of it against certain social risks.

SOCIAL CONTRIBUTIONS: Receipts either from employers on behalf of their employees or from employees, self-employed, or non-self employed persons on their own behalf that secure entitlement to social benefits for the contributors, their dependents, or their survivors. These contributions may be voluntary or compulsory.

SOCIAL RISK: An event or circumstance that may adversely affect the welfare of households concerned either by diminishing their resources or by reducing their incomes.

SPECIFIC OBJECTIVE: An outcome target. The intended physical, financial, institutional, social, environmental, or other development results to which a Sub-Head is expected to contribute.

SUBSIDIES: Payments that Government makes to public and private enterprises on the basis of the levels of their production activities or the quantities/values of goods/services they produce, sell, export or import.
TRANSFERS: Sums of money changing hand from one person to another or from one organization to another or from Government to individuals/ statutory bodies/ corporations or vice versa. Subsidies and grants given by the Government are regarded as transfers.

USE OF GOODS AND SERVICES: All items of expenses incurred by the Government in providing goods and services to the public and community at large.

VIREMENT: Reallocation of funds (i) from an expenditure item to another expenditure item within the same Vote; or (ii) from an expenditure item in a Vote to another expenditure item in a different Vote. Virement also includes a reallocation of funds across the sub-components of an expenditure item shown in the Estimates. (Refer to Financial Instructions No.1 of 2015).

VOLUNTARY TRANSFERS: Gifts and donations received from individuals, private non-profit institutions, non-government foundations, corporations, and any other source.