

REPUBLIC OF MAURITIUS

# **NATIONAL AUDIT OFFICE**

## **PERFORMANCE AUDIT REPORT**

### **PREPAREDNESS FOR THE IMPLEMENTATION OF CLIMATE CHANGE ACTIONS**

### **SUSTAINABLE DEVELOPMENT GOAL 13 CLIMATE ACTION**

### **MINISTRY OF ENVIRONMENT, SOLID WASTE MANAGEMENT AND CLIMATE CHANGE**

**MARCH 2025**



## FOREWORD

Section 16 (1A) of the Finance and Audit Act makes provision for the Director of Audit to carry out performance audit and report on the extent to which a Ministry, Department or Division is applying its resources and carrying out its operations economically, efficiently and effectively.

I am pleased to send to the Honourable Prime Minister, Minister of Finance, this Performance Audit Report entitled “Preparedness for the Implementation of Climate Change Actions” to be tabled in the National Assembly.

Climate Change is a global emergency that goes beyond national borders. As a Small Island Developing State, Mauritius is highly vulnerable to the negative effects of climate change. Sustainable Development Goal 13 Climate Action calls for urgent actions to combat climate change and its impacts. To address the issue, countries, including Mauritius, adopted the Paris Agreement to limit global temperature rise well below 2 degrees Celsius.

The Government of Mauritius is making strong commitments and supports important projects to protect the environment and bolster climate resilience. The Ministry of Environment, Solid Waste Management and Climate Change, through its Department of Climate Change, is responsible for developing and coordinating policies, projects, strategies, and action plans to address the adverse effects of climate change and overseeing their implementation by stakeholders. However, the Ministry encountered challenges in fulfilling its responsibilities.

This performance audit assessed the adequacy of the Ministry’s interventions regarding its preparedness to implement climate change actions. The Report contains audit findings, root causes, conclusions and recommendations for improvement. The Ministry was given the opportunity to comment on the contents of the Report in October 2024 and March 2025 and, where relevant, the responses have been included therein.

A follow-up audit will be carried out to evaluate the effectiveness and timeliness of actions taken in relation to the reported findings and recommendations.

I take this opportunity to thank the Permanent Secretary and staff of the Ministry of Environment, Solid Waste Management and Climate Change including the Department of Climate Change for their cooperation and collaboration. I also wish to express my thanks to my staff for their hard work and dedication.



**DR D. PALIGADU**

Director of Audit

National Audit Office

**PORT LOUIS**

24 March 2025

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## ABBREVIATIONS AND ACRONYMS

ACE	Action for Climate Empowerment
AFD	Agence Française de Développement
COP	Conference of Parties
EO/SEO	Environment Officer/ Senior Environment Officer
ESG	Environmental, Social and Corporate Governance
FCDO	Foreign Commonwealth and Development Office
GHG	Greenhouse Gas
ICAT	Initiative for Climate Action on Transparency
IMCCC	Inter-Ministerial Council on Climate Change
LT-LEDS	Long-Term Low Emission Development Strategy
MESWMCC	Ministry of Environment, Solid Waste Management and Climate Change
MOF	Ministry of Finance
MOFEPD	Ministry of Finance, Economic Planning and Development
MRV	Measuring, Reporting and Verification
NAMA	Nationally Appropriate Mitigation Actions
NAO	National Audit Office
NAP	National Adaptation Plan
NCCAPF	National Climate Change Adaptation Policy Framework
NCCASAP	National Climate Change Adaptation Strategy and Action Plan
NCCMSAP	National Climate Change Mitigation Strategy and Action Plan
NDC	Nationally Determined Contribution
SDGs	Sustainable Development Goals
SIDAR	Small Island Developing States Capacity and Resilience Programme
SIDS	Small Island Developing State
TOR	Terms of Reference
UNDP	United Nations Development Programme
UNEP	United Nations Environment Programme
UNFCCC	United Nations Framework Convention on Climate Change

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## AUDIT SNAPSHOT

Section A: Governance	
<b>Audit Question:</b> <i>Have institutional arrangements been established, according to existing laws and international agreements and with well-defined responsibilities?</i>	
<i>Institutional arrangements with defined responsibilities have been established according to the Climate Change Act, but are not fully functional.</i>	
<b>Situation Found:</b> <ul style="list-style-type: none"> <li>Meetings of the Inter-Ministerial Council on Climate Change were not convened regularly. There was inadequate monitoring and review of progress on Climate Change actions.</li> <li>Climate Change Committee meetings could not be held on a monthly basis due to lack of quorum.</li> <li>The reporting of stakeholders to the Climate Change Committee was not sufficient.</li> <li>The Department of Climate Change was facing challenges in fulfilling its statutory obligations and did not have sufficient and appropriate staff.</li> </ul>	<b>Recommendations:</b> <ul style="list-style-type: none"> <li>Strengthen the climate governance structure by ensuring meetings of the Inter-Ministerial Council on Climate Change are convened at an appropriate frequency.</li> <li>Ensure that designated members of the Climate Change Committee are attending monthly meetings through high-level commitments.</li> <li>Initiate appropriate actions to amend the Climate Change Act and make it compulsory for stakeholders to report on climate change activities.</li> <li>Review the human resource allocation and retention policy of the Ministry.</li> </ul>

<b>Audit Question:</b> <i>Is there a system in place for data collection, monitoring and evaluation of measures relating to climate change?</i>	
<i>The data collection, monitoring and evaluation system to track and assess progress achieved in implementing climate change actions is not completely operational.</i>	
<b>Situation Found:</b> <p>Stakeholders encountered difficulties in uploading the right data in the MauNDC Registry which was designed to provide a user-friendly and accessible forum to facilitate data submission and track progress of Climate Change Actions.</p>	<b>Recommendation:</b> <p>Close follow-up on the operationalisation of the MauNDC Registry to enable proper monitoring and review of progress in implementing climate change actions.</p>

Section B: Public Policies, Strategies, Action Plans and Guidelines	
<b>Audit Question:</b> <i>Have appropriate policies, strategies, action plans, and guidelines been developed to tackle the problem of climate change and are they in line with required laws and regulations?</i>	
<i>Although policy frameworks, strategies, action plans and guidelines have been developed for several sectors, the Ministry has not been able to ensure their sustained implementation.</i>	
<b>Situation Found:</b> <ul style="list-style-type: none"> <li>Broad policy orientation was submitted by some ministries instead of medium to long-term strategies.</li> <li>The updated Nationally Determined Contribution (NDC) 2021 was not aligned with a long-term low-emission development strategy.</li> <li>The Department of Climate Change did not formulate a National Climate Change Adaptation Strategy and Action Plan to implement specific adaptation measures.</li> </ul>	<b>Recommendations:</b> <ul style="list-style-type: none"> <li>Mainstream climate change mitigation and adaptation in the sectoral strategies and policies of relevant stakeholders through high-level commitment.</li> <li>Formulate long-term low-emission development strategies to meet the target of keeping global temperature rise below 1.5°C.</li> <li>Ensure the development of a National Climate Change Adaptation Strategy and</li> </ul>



<ul style="list-style-type: none"> <li>There were no specific guidelines to determine how and to what extent companies should disclose their information on sustainability issues.</li> </ul>	<p>Action Plan so that adaptation measures by all concerned are implemented effectively.</p> <ul style="list-style-type: none"> <li>Closely follow-up on the development of reporting and disclosure guidelines.</li> </ul>
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**Audit Question:** Have vulnerability and risk assessments been carried out to map the vulnerabilities and risks associated with the impacts of climate change and to identify appropriate projects and activities targeted at reducing climate risks?

*Guidelines for the conduct of vulnerability and risk assessment relating to climate change had not been formulated or updated.*

**Situation Found:**

Climate change vulnerability and risk assessments remained at an early stage. The Department of Climate Change had not formulated or updated guidelines for the conduct of such assessments.

**Recommendation:**

Take stock of vulnerability and risk assessments conducted by sectoral stakeholders and formulate and update guidelines accordingly.

**Audit Question:** Is the Ministry promoting the implementation of Article 6 of the United Nations Framework Convention on Climate Change (UNFCCC) to raise the society's capacity on climate change mitigation, adaptation and impact reduction?

*Whilst the Department of Climate Change has carried out several activities to promote Action for Climate Empowerment, these were not always aligned to UNFCCC standards.*

**Situation Found:**

The Ministry did not have a comprehensive strategy and action plan to promote Action for Climate Empowerment (ACE).

**Recommendation:**

An appropriate governance structure be put in place to facilitate the development and implementation of a National ACE Strategy and Action Plan.

### Section C: Climate Finance

**Audit Question:** Has the Government committed or sourced funds related to its climate action goals and are these funds aligned with strategies for achieving those goals?

*Although the Government has estimated the total financial need to implement climate change measures to meet its target of reducing greenhouse gas emissions by 40% by 2030, there is a substantial financing gap for implementing climate change actions.*

**Situation Found:**

- The Government did not have a system for climate budget and expenditure tagging.
- The contribution of the Private Sector towards achieving NDC objectives was not systematically monitored or reported.
- Financing received from international sources and donor agencies was small compared to the potential available.
- Stakeholders were facing difficulties in formulating appropriate bankable project proposals.
- An approved Climate Finance Strategy was not available.

**Recommendations:**

- Closely follow up on the development and implementation of the climate change tagging, tracking and monitoring project.
- Ensure that mechanisms established enable the identification, monitoring and reporting of climate finance.
- Enhance the planning, appraisal, execution, and reporting processes of climate-related projects.
- Ensure capacity building development of sectoral stakeholders to enable them to mainstream strong climate change factors into their projects.
- Ensure that a Climate Finance Strategy, duly aligned with NDC 2021, is developed.

## EXECUTIVE SUMMARY

### Introduction

Natural disasters and extreme weather events are ranked among the top five most severe risks, for Mauritius, on a scale of 35 global risks identified in the Global Risks Report 2023. Heavy rainfall events have led to numerous torrential downpours and flash floods around the island.

The United Nations Framework Convention on Climate Change (UNFCCC) is the United Nations entity tasked with supporting the global response to the threat of Climate Change. The Conference of Parties (COP) is the supreme decision-making body of UNFCCC. During COP 21 (also known as the 2015 Paris Agreement), world leaders have pledged to pursue efforts to limit global temperature rises to 1.5 degrees Celsius and to cooperate to adapt to the effects of climate change.

The 2030 Agenda for Sustainable Development lays emphasis on Climate Action. Sustainable Development Goal 13 urges countries to take urgent action to combat climate change and its impacts. Mauritius is committed to reducing overall greenhouse gas (GHG) emissions by 40 per cent by 2030.

The Ministry of Environment, Solid Waste Management and Climate Change, hereby referred to as “the Ministry” or “MESWMCC,” through its Department of Climate Change, is responsible for developing and coordinating policies, projects, strategies, and action plans to address the adverse effects of climate change and overseeing their implementation by stakeholders.

It is against this background that the National Audit Office carried out this performance audit to assess the adequacy of the preparedness of the Ministry for the implementation of climate change actions. The audit covered the period 2020 to June 2024 and was supplemented, where appropriate, with information prior to the period 2020.

### Key Findings and Recommendations

#### 1. Lapses in Governance Arrangements and Poor Stakeholders’ Response

(i) ***Insufficient monitoring and review of progress on climate change*** – The Inter-Ministerial Council on Climate Change (IMCCC), established in 2021 under the Climate Change Act 2020, is required to monitor and review progress made on climate change projects and programmes. However, as of June 2024, that is, over a period of three years, the Council met on two occasions only. The frequency of IMCCC meetings was not established. Consequently, there was inadequate monitoring and review of climate change progress.

***Root Cause:*** The Secretary to the IMCCC did not initiate actions to convene further meetings of the Council.

***Recommendation:*** The Accounting Officer needs to strengthen the climate governance structure by ensuring meetings of IMCCC are convened on an appropriate frequency.

**Ministry's Response:** The holding of meetings of IMCCC is subject to the availability of the Chairperson and whether national objectives, goals and targets need to be set.

**NAO's Comments:** The Climate Change Act also provides for IMCCC to monitor and review progress made by Government departments and to ensure coordination and cooperation between stakeholders engaged in climate change projects and programmes.

(ii) **Climate Change Committee meeting not convened every month** – The Climate Change Act provides for the setting up of a Climate Change Committee, chaired by the Supervising Officer of the Ministry, whose functions include coordinating the implementation of climate change measures. The Committee shall meet at least once every month. However, since the setting up of the Climate Change Committee in June 2021, meetings were not held as regularly as stipulated in the Act due to lack of quorum. Hence, members of the Committee might not take timely actions in the implementation of climate-related measures.

**Root Cause:** Stakeholders were not committed enough to attend the monthly meeting of the Climate Change Committee.

**Recommendation:** The Accounting Officer should ensure that designated Climate Change Committee members attend the meetings with a high level of commitment.

**Ministry's Response:** Meetings of the Climate Change Committee are convened at convenient dates and times provided by the Chairperson. Implementations of climate-related measures and projects are taken up in dedicated Project Steering Committees and Technical Committees.

**NAO's Comments:** The Climate Change Committee has specific Terms of Reference and other committees cannot replace the functions of this committee.

(iii) **Inadequate reporting of stakeholders** – Members of the Climate Change Committee were expected to report on the implementation of measures outlined in the Nationally Determined Contribution (NDC) Action Plan. However, the reporting of some members was inadequate while others were not conducting appropriate consultation within their ministries for proper reporting. Stakeholders were not committed enough as climate change matters were not among the priority objectives of their ministries and it was not mandatory for them to report to the Climate Change Committee.

**Root Cause:** The Climate Change Act does not provide for stakeholders to report to the Climate Change Committee.

**Recommendation:** The Accounting Officer should initiate appropriate actions to amend the Act and make it compulsory for stakeholders to report on climate change activities and ensure that appropriate information is submitted through clear reporting guidelines.

**Ministry's Response:** A call was made by the Chairperson of the Climate Change Committee to members to ensure that due reporting is being made in the implementation of NDC Action Plan. Sustained capacity building on climate change is required for all stakeholders.

**NAO's Comments :** Since the Climate Change Act requires the Climate Change Committee to coordinate the implementation of measures related to climate change, it is important that the reporting of stakeholders is made compulsory by amending the Act accordingly.

(iv) **Department of Climate Change not adequately staffed** – The Department of Climate Change was facing challenges in fulfilling its statutory obligations. As of June 2024, it did not have sufficient and appropriate staffing as recommended in the Institutional Gaps and Needs Assessment Report prepared under technical assistance from the European Development Fund Technical Cooperation Facility to implement the provisions of the Climate Change Act.

Following the assessment, the Ministry of Finance, Economic Planning and Development (MOFEPD) advised the Ministry, in December 2023 to review its capacity and human resources needs through reorganisation of its personnel structure. However, as of June 2024, of the 58 EO/SEO employed at the Ministry, six officers were posted in the Department of Climate Change. It included only two EO/SEO from the previous Climate Change Division.

**Root Cause:** There were lapses in Human Resource Planning and an inadequate staff retention policy at MESWMCC to preserve institutional knowledge.

**Recommendation:** The Accounting Officer should ensure adequate human resource allocation and retention to enable the Department of Climate Change to fully meet its statutory obligations.

**Ministry's Response:** The Department of Climate Change is running with limited temporary officers and this has resulted in a loss of institutional memory. Staff posted therein require hands-on training and capacity building on climate change. Proposals were submitted for new posts during budget exercises for the financial years 2021/2022 to 2024/2025. The Ministry had also been making a plea to MOFEPD, the Ministry of Public Service, Administrative and Institutional Reforms and the Pay Research Bureau for the creation of posts for the Ministry.

A new structure has to be put in place to enable the Department to perform in line with the Climate Change Act and to deliver in a sustainable manner. The Ministry views that it is not the mandate of the Ministry of Finance to advise on how to deploy human resources from one of its departments to another.

The reorganisation of the Department of Climate Change in terms of human resources can only be carried out if additional funds are provided by the Ministry of Finance. A request has been made to the latter on 5 March 2025 for officers in the grade of Analyst/Senior Analyst to be seconded to the Department. The Ministry is also exploring the possibility of enlisting the services of international experts under the NDC Partnership to assist in the preparations of the NDC 3.0.

(v) **Insufficient climate change data collection, monitoring and evaluation** – The MauNDC Registry was designed to provide a user-friendly and accessible forum that would facilitate data submission and track the progress of NDC implementation. A series of workshops and trainings were dispensed to various stakeholders in 2022 and the platform went live in December 2022. However, stakeholders were having difficulties to identify the right data to be uploaded into the system and as of June 2024, the Registry was not populated.

**Root Cause:** The Department of Climate Change did not conduct a proper training need analysis as it was challenging for stakeholders to identify correct information to populate the MauNDC Registry.

**Recommendation:** The Accounting Officer should closely follow up on the operationalisation of the MauNDC Registry to enable proper monitoring and review of progress in implementing climate change actions.

**Ministry's Response:** Some participants/data custodians were no longer responsible for the portfolio of climate change at their respective Ministries/Departments/Divisions, with no proper handing over made by the former data custodians. The Department of Climate Change has conducted a stakeholder mapping to assess training requirements of stakeholders and has recently embarked on the Initiative for Climate Action on Transparency project which include training of new participants /data custodians.

## 2. Insufficient Policies, Strategies, Action Plans and Guidelines

(i) **Lack of medium and long-term planning** – When the updated NDC was formulated, some ministries submitted only broad policy orientation instead of medium to long-term strategies as action plans in their respective sectors were not available or were in the process of being formulated/revised. Hence, adequate projections could not be made. Moreover, the lack of sectoral data for modelling and insufficient long-term sectoral planning and policies/strategies beyond 2030 led to delays in the formulation of the National Climate Change Mitigation Strategy.

**Root Cause:** There was no proper coordination between the Department of Climate Change and line Ministries on how to effectively mainstream climate change into their policies, strategies and action plans.

**Recommendation:** The Department of Climate Change should ensure that climate change mitigation and adaptation actions are mainstreamed in the sectoral strategies and policies of stakeholders through high-level commitment and close oversight.

**Ministry's Response:** The technical process for NDC formulation took into consideration various existing sectoral policies, strategies, Action Plans and Roadmaps as well as projections till 2030 as per the requirements of UNFCCC. Therefore, the question of coming forward with long-term sectoral planning and policies/strategies beyond 2030 does not arise.

The Ministry views that adequate human resources should be provided to the Department of Climate Change for the latter to perform properly.

**NAO's Comments:** The Paris Agreement points out the necessity for countries to prepare and submit to UNFCCC Long-Term Low Emission Development Strategy (LT-LEDS) that carry through to mid-century. In LT-LEDS submitted to UNFCCC, the communicated time frames of quantifiable long-term mitigation goals vary, with 2050 communicated in most LT-LEDS.

(ii) **Government approval not sought** – The Ministry had prepared a National Climate Change Adaptation Policy Framework (NCCAPF) and Operational Guidelines for the implementation of the climate change mitigation provisions in the Climate Change Act in 2021 and 2022 respectively. These documents required Government approval as they necessitated cross-sectoral investment and activities by multiple stakeholders. However, as of June 2024, the Ministry had not sought the approval of Government for operationalising the Framework and the Guidelines.

**Root Cause:** There was inadequate commitment from the Ministry as it did not seek timely Government approval to operationalise the Framework and the Guidelines.

**Recommendation:** The Accounting Officer should ensure that Government approval be sought to enable the timely implementation of essential policy documents.

**Ministry's Response:** The NCCAPF was finalised in August 2021. UNDP submitted the edited printable version only in October 2022, following which consultations were made with respective stakeholders. Some Ministries requested for amendments to be made to the framework as there have been major developments in their respective sectors. The proposed National Adaptation Plan aims to review the NCCAPF and will take on board all comments received. The Concept Proposal is expected to be approved at the level of the Green Climate Fund by the end of March 2025.

**NAO's Comments:** Nearly two years after NCCAPF was circularised to stakeholders, the Ministry had not initiated any action to amend the Framework following major developments which had occurred in some Ministries' respective sectors.

(iii) **Absence of Adaptation Strategy and Action Plan** – The Department of Climate Change had not yet formulated a National Climate Change Adaptation Strategy and Action Plan (NCCASAP) to implement specific adaptation measures as required by the Climate Change Act. It lacked the necessary technical capacity and human resources to properly formulate the Strategy and Action Plan.

**Root Cause:** The Department of Climate Change did not adequately plan for the formulation of an NCCASAP.

**Recommendation:** The Department of Climate Change should develop an NCCASAP so that adaptation measures by all concerned are implemented effectively.

**Ministry's Response:** The Adaptation Strategy and Action Plan will come under the forthcoming National Adaptation Plans (NAPs). It should moreover be understood that the lack of adequate staff has impeded on the Department of Climate Change to perform efficiently.

(iv) **Absence of reporting and disclosure guidelines** – There were no specific guidelines to determine how and to what extent companies should disclose their information on sustainability issues. The development of a framework for climate reporting and disclosure started in 2022 under the Small Island Developing States Capacity and Resilience Programme. As of June 2024, the Terms of Reference for a consultancy firm to develop climate change reporting guidelines was still being discussed.



**Root Cause:** The Department of Climate Change was facing procurement and governance challenges which delayed the development of standardised guidelines on climate change disclosures.

**Recommendation:** The Department of Climate Change should ensure close follow-up in the development of reporting and disclosure guidelines.

**Ministry's Response:** The Ministry has established working arrangements regarding information on sustainability issues from companies. MOFEPD had developed an Environmental, Social and Corporate Governance framework in August 2023 to position Mauritius as a sustainable international financial centre.

Moreover, the Mauritius Institute of Directors in collaboration with the Department of Climate Change has prepared a report on the integration of sustainability concepts/principles in the corporate organisations. Updated guidelines for the conduct of vulnerability and risk assessments will be included in the NAP.

**NAO's Comments:** The preliminary assessment carried out in 2022 confirmed that there were no specific guidelines on climate disclosure. Although a report prepared on the integration of sustainability concepts and principles is, undoubtedly, a step towards institutional strengthening for climate disclosure, it does not constitute proper guidelines on reporting and disclosure and will not address gaps and challenges identified by the Ministry.

(v) **Absence of guidelines on vulnerability and risk assessments** – The Climate Change Act requires the Department of Climate Change to formulate and update guidelines for the conduct of vulnerability and risk assessments relating to climate change. However, as of June 2024, the Department had not yet formulated or updated any such guidelines.

**Root Cause:** The Department of Climate Change did not plan for the formulation or the update of guidelines for the conduct of vulnerability and risk assessments.

**Recommendation:** The Department of Climate Change should take stock of vulnerability and risk assessments conducted by sectoral stakeholders and formulate and update guidelines accordingly.

**Ministry's Response:** The Ministry has already embarked on an exercise for the formulation of a NAP which is expected to carry out vulnerability and risk assessments relating to climate change in various sectors. Based on the assessments, relevant guidelines for specific sectors may be developed. No vulnerability and risk assessments have so far been undertaken by line Ministries and Departments themselves due to lack of expertise.

(vi) **Insufficient Action for Climate Empowerment** – Under the Paris Agreement, parties are invited to take appropriate measures to enhance Action for Climate Empowerment (ACE). The Climate Change Act requires the Department of Climate Change to promote the implementation of Article 6 of UNFCCC on ACE.

However, the Department did not have a comprehensive strategy and action plan based on the thematic elements of Article 6 of UNFCCC. Efforts to mainstream the elements in climate change-related matters were insufficient.

**Root Cause:** The Department of Climate Change encountered difficulties such as insufficient human resources, absence of institutional arrangements and limited coordination between stakeholders in promoting ACE.

**Recommendation:** The Ministry should ensure that the Department of Climate Change is adequately manned and an appropriate governance structure is put in place to facilitate the development and implementation of a National ACE Strategy and Action Plan.

**Ministry's Response:** Webinars have been attended by officers of the Department of Climate Change including other stakeholders during UNFCCC meetings which aimed at building the capacity of officers for promoting ACE. Various sensitisation and awareness raising activities are being carried out for different target audiences including youth, women, students and the population in general.

**NAO's Comments:** The Ministry carried out several activities relevant to ACE. However, they were dispensed on an ad-hoc basis without a comprehensive strategy and action plan based on the thematic elements of Article 6 of the UNFCCC that could help it implement ACE consistently.

### 3. Limited Climate Finance

The total financial needs to meet the climate change targets by 2030 were estimated at US \$ 6.5 billion (US \$ 2.3 billion from government and private sector and US \$ 4.2 billion from international sources and donor agencies).

(i) **No climate expenditure tagging** – As of June 2024, there was no system for climate expenditure tagging. The traditional budget management processes did not allow for capturing spending on cross-cutting issues like climate change. Hence, climate change-related expenditures were not being managed and monitored effectively.

In May 2024, MOFEPD embarked on a Project entitled “Strengthening Disaster Risk Reduction and Climate Change Adaptation Tagging, Tracking and Monitoring in Mauritius.” The Terms of Reference for the recruitment of consultancy services were being drafted.

**Root Cause:** Traditional budget practices and insufficient monitoring from the Ministry delayed the development of a climate budget tagging system.

**Recommendation:** The Ministry, in collaboration with the Ministry of Finance, should closely follow up on the development and implementation of the climate change tagging, tracking and monitoring project which will help to manage climate change-related expenditures effectively.

**Ministry's Response:** The Ministry of Finance is the National Designated Authority for climate funding, and its Resource Mobilisation Unit is mandated to mobilise resources for climate actions. The Ministry, through its Department of Climate Change, is already supporting the Ministry of Finance in respect of the budget tagging exercise.

**NAO's Comments:** Although, the Ministry of Finance is the lead agency in public financial administration and management, the Climate Change Act requires MESWMCC, through its



Department of Climate Change, to mobilise necessary financial resources for the formulation and implementation of projects on climate change and is, hence, expected to work closely with the Ministry of Finance regarding the tracking and monitoring of climate change expenditures.

(ii) **Limited public and private climate finance** – From 2018 to April 2024, Government spent some Rs 6.7 billion (US \$ 149 million) under the National Environment and Climate Change Fund. The contribution of the private sector towards achieving NDC objectives was not systematically monitored or reported. The current finance flow was not consistent with the pathway towards low GHG emissions and climate-resilient development.

**Root Cause:** Climate-related outputs and outcomes were not clearly identified, monitored, or reported.

**Recommendation:** The Accounting Officer needs to ensure that mechanisms established systematically identify, monitor and report on public and private climate finance.

**Ministry's Response:** The private sector has always been a privileged partner in achieving the NDC objectives. As earlier mentioned, the mandate of this Ministry is to coordinate actions in the adaptation and mitigation sectors. As regards the means of implementation, a resource mobilisation committee was set up in 2021 under the chair of MOFEPD. MESWMCC and the Ministry of Finance are working closely to ensure that there are proper mechanisms to regularly monitor and report on climate finance.

(iii) **Insufficient International Climate Finance** – Climate finance from international sources and donor agencies was small compared with the potential available. The total estimated resources mobilised from 2016 to 2024 were some US \$ 104 million.

Stakeholders were facing difficulties in formulating appropriate bankable project proposals with strong climate change mitigation and adaptation potential to tap funding from donor agencies. Moreover, as of June 2024, an approved Climate Finance Strategy aligned with NDC and reflecting the scale and urgency of climate actions was not available.

**Root Cause:** The Ministry lacked technical resources to ensure that stakeholders had the required capacities to formulate bankable projects for the mobilisation of climate finance.

**Recommendation:** The Ministry, in close collaboration with the Ministry of Finance, should enhance the planning, appraisal, execution, and reporting processes of climate-related projects, which are among the key eligibility criteria for climate financing by ensuring capacity building of stakeholders for formulating viable climate project proposals and by developing a Climate Finance Strategy.

**Ministry's Response:** This Ministry has been benefiting from the assistance of a National Commonwealth Climate Finance Advisor since 2017. Three capacity building workshops have been organised since then whereby technical support has been provided to key stakeholders for empowering them to bring the climate perspective to their project proposals.

Stakeholders are still having and will continue to have difficulties. Requirements from development partners keep on changing. New officers are posted, and training and upskilling are required at all times.

## Conclusion

The Department is facing challenges to meet its functions as mechanisms established under the Climate Change Act to facilitate the implementation of climate change measures are not fully functional. Policy frameworks and strategies have been developed by various stakeholders and the Ministry has provided the required support to line Ministries. However, the Ministry has not been able to ensure their sustained implementation. It is critical to have institutional setups where adequate resources are allocated as well as appropriate technology transfer.

Moreover, in the absence of appropriate guidelines, ensuring the contribution of all stakeholders to climate change actions is a significant challenge. Climate change vulnerability and risk assessments as well as planning for adaptation remain at an early stage.

There is a substantial financing gap to implement climate change adaptation and mitigation actions. With the pace at which these climate change actions are being carried out, it is unlikely that the Ministry will be successful in reaching the target of 40 per cent of GHG emission reduction by 2030. Targets can only be achieved until and unless there is the commitment to implement recommendations of the NDC by relevant stakeholders and to provide the required resources.

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# CHAPTER ONE

## INTRODUCTION

*This Chapter provides a background of the subject matter examined and the motivating factors, as well as describes the audit approach used in carrying out the audit.*

### 1.1 Background

The Republic of Mauritius is amongst the most vulnerable countries to climate change and one of the most exposed to natural hazards due to its geographical location in an active tropical cyclone basin. In the Global Risk Report 2023, natural disasters and extreme weather events are ranked among the top five most severe risks for Mauritius out of 35 global risks identified that pose the most severe threat to a country. These climatic events have intensified in recent years and have directly impacted the key socio-economic sectors of the country.

The United Nations Framework Convention on Climate Change (UNFCCC) is the United Nations entity tasked with supporting the global response to the threat of climate change. UNFCCC entered into force in 1994 and has near-universal membership with 198 countries, including Mauritius, having ratified the Convention. It is the parent treaty of the 2015 Paris Agreement (COP 21)<sup>1</sup> and its ultimate objective is to achieve the stabilisation of greenhouse gas concentrations in the atmosphere at a level that will prevent dangerous human interference with the climate system.

UNFCCC defines Climate Change as a change of climate which is attributed directly or indirectly to human activity that alters the composition of the global atmosphere, which is in addition to natural climate variability observed over comparable time periods. Actions to address climate change fall into two broad categories: mitigation and adaptation.

Efforts to reduce greenhouse gas emissions and enhance sinks<sup>2</sup> are referred to as mitigation. Adaptation involves developing solutions and implementing actions to respond to current and future climate change risks as well as increasing the resilience of communities to climate-change impacts. Mauritius is committed to reduce overall greenhouse gas (GHG) emissions by 40 per cent by 2030.

The Ministry of Environment, Solid Waste Management and Climate Change (MESWMCC), hereby referred to as “the Ministry,” through its Department of Climate Change is responsible, amongst others, for developing and coordinating policies, projects, strategies, programmes and action plans to address the adverse effects of climate change and oversee their implementation by relevant stakeholders.

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<sup>1</sup> The Paris Agreement is a legally binding international treaty on climate change. It was adopted by Parties, during COP 21 in Paris, France, in 2015 and includes commitments from all countries to reduce their emissions and work together to adapt to the impacts of climate change.

<sup>2</sup> "Sink" means any process, activity or mechanism which removes a greenhouse gas, an aerosol or a precursor of a greenhouse gas from the atmosphere.

## 1.2 Audit Motivation

As a Small Island Developing State (SIDS), Mauritius is highly vulnerable to the negative effects of climate change. It faces severe weather events and natural disasters such as cyclones, storms, tidal surges, torrential rains, floods and flash floods, landslides and risks of tsunamis. The average sea level and mean temperature have also increased leading to more frequent climate-related shocks.

Heavy rainfall events have led to numerous flash floods during the summer months. The deadliest one, causing the death of eleven people, occurred in March 2013. In January 2024, torrential downpours left two people dead and unleashed severe flash flooding in the country's capital Port Louis where more than 350 vehicles were damaged.

In April 2024, the country was struck by heavy rains and intense flooding causing major inundation and wrecks. Several houses were severely damaged and people had to seek shelter in the evacuation centres around the island. Again, the capital, Port Louis and adjacent regions were significantly affected. Roads were flooded and had to be closed (Figure 1 refers).

Moreover, whenever torrential rain conditions occur, all public and private schools as well as tertiary education institutions have to be closed affecting the smooth running of the education system for several days.

**Figure 1: Flooding in Port Louis, April 2024**



*Source: NAO*

The Paris Agreement includes commitments from all countries including Mauritius to reduce their emissions and work together to adapt to the impacts of climate change and calls on countries to strengthen their commitments over time. The Agreement requires each country to prepare, communicate and maintain, every five years, successive Nationally Determined Contributions (NDC) that it intends to achieve. In their NDCs, countries must identify and communicate appropriate actions for mitigation and adaptation to climate change.

Moreover, the 2030 Agenda for Sustainable Development lays emphasis on Climate Action. Sustainable Development Goal (SDG) 13 urges countries to take urgent action to combat climate change and its impacts. The Sustainable Development Report 2023 points out that the

world is seriously off track to meet the Paris Agreement climate targets and SDG 13 and Mauritius climate action faces challenges.

It is against this background that the National Audit Office (NAO) carried out a performance audit on the adequacy of the preparedness of the Ministry for the implementation of climate change actions.

### **1.3 Audit Objective**

The audit assessed the adequacy of MESWMCC's initiatives regarding its preparedness to implement climate change actions.

### **1.4 Audit Design**

The audit was designed by formulating six audit questions and the answers to these questions supported the conclusion against the objective. The audit questions are as follows:

**Question 1:** Have institutional arrangements been established, according to existing laws and international agreements and with well-defined responsibilities?

**Question 2:** Is there a system in place for data collection, monitoring and evaluation of measures relating to climate change?

**Question 3:** Have appropriate policies, strategies, action plans and guidelines been developed to tackle the problem of climate change and are they in line with required laws and regulations?

**Question 4:** Have vulnerability and risk assessments been carried out to map the vulnerabilities and risks associated with the impacts of climate change and to identify appropriate projects and activities targeted at reducing climate risks?

**Question 5:** Is the Ministry promoting the implementation of Article 6 of UNFCCC to raise the society's capacity on climate change mitigation, adaptation and impact reduction?

**Question 6:** Has the Government committed or sourced funds related to its climate action goals and are these funds aligned to strategies for achieving those goals?

### **1.5 Audit Scope**

This performance audit examined the activities of MESWMCC in organising, conducting and monitoring climate change initiatives in Mauritius.

The geographical coverage excluded Rodrigues and Outer Islands. The audit covered the period January 2020 to June 2024 and was supplemented, where appropriate, with information related to the period before 2020.

## **1.6 Audit Criteria**

Audit criteria are the standards to be met by the audited entity. They were used as a basis for evaluating the evidence collected, developing audit findings and reaching a conclusion on the audit objective, and were extracted from the following sources:

- United Nations Framework Convention on Climate Change (UNFCCC)
- The 2015 Paris Agreement (COP 21)
- Sustainable Development Goal (SDG) 13: Climate Action
- The Climate Change Act 2020
- Updated Nationally Determined Contribution (NDC) 2021
- NDC Action Plan 2021-2030
- National Climate Change Mitigation Strategy and Action Plan 2022-2030

Details on the audit criteria used are in the relevant paragraphs of the Report.

## **1.7 Audit Methodology**

The audit was conducted in accordance with the International Standards of Supreme Audit Institutions (ISSAI) 3000 Performance Auditing Standard of the International Organisation of Supreme Audit Institutions (INTOSAI).

Different methodologies were used to understand the audit area, along with obtaining sufficient, relevant and reliable audit evidence to support conclusion and recommendations.

Audit findings were developed by comparing the factual situation with the audit criteria.

## **1.8 Method of Data Collection**

Data was gathered mainly from files and documents and was complemented by interviews to confirm the information in the files and to ascertain and assess processes being carried out.

### **1.8.1 Review of Documents**

Information relating to policies, strategies, guidelines, regulations, structures, processes, systems, procedures and practices was collected through reviews of files and documents available at MESWMCC.

Section 110 of the Constitution provides the Director of Audit or any persons authorised by him to have access to all records, reports and other documents. Some files related to climate policies were not made available to the audit team despite requests made to the Department of Climate Change and the non-availability of these documents has not resulted into impaired findings which were based on files made available to the team.

### **1.8.2 Personnel Interviewed**

Key personnel posted at the Department of Climate Change and of the Human Resource and Finance Sections of the Ministry were interviewed. The interviews were conducted to gather information and confirm the evidence obtained from documents reviewed and to get explanations where information was not available in the reviewed documents.

### **1.9 Data Validation**

Management of MESWMCC was provided with the audit findings, consequences, root causes and recommendations to confirm their relevance, accuracy and suitability.

### **1.10 Structure of the Report**

The remaining part of the Report covers the following:

- Chapter Two describes the roles and responsibilities of key stakeholders, the audit area, and key aspects of climate change actions.
- Chapter Three presents the audit findings, root causes based on the six specific audit questions and the recommendations based on the audit findings.
- Chapter Four provides the audit conclusion.



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## CHAPTER TWO

### DESCRIPTION OF THE AUDIT AREA

*This Chapter describes the roles and responsibilities of key stakeholders, the audit area, and key aspects in the organisation's conduct and monitoring of climate change actions.*

#### **2.1 Ministry of Environment, Solid Waste Management and Climate Change**

The key focus of MESWMCC is to ensure environmental protection through sound environmental planning, enforcement and awareness-raising.

The vision of the Ministry is to achieve a cleaner, greener, and safer Mauritius in a sustainable manner, through protection and management of environmental assets and mainstreaming sustainable development principles in different sectors of the economy.

The mission of the Ministry, as far as Climate Change is concerned, is to:

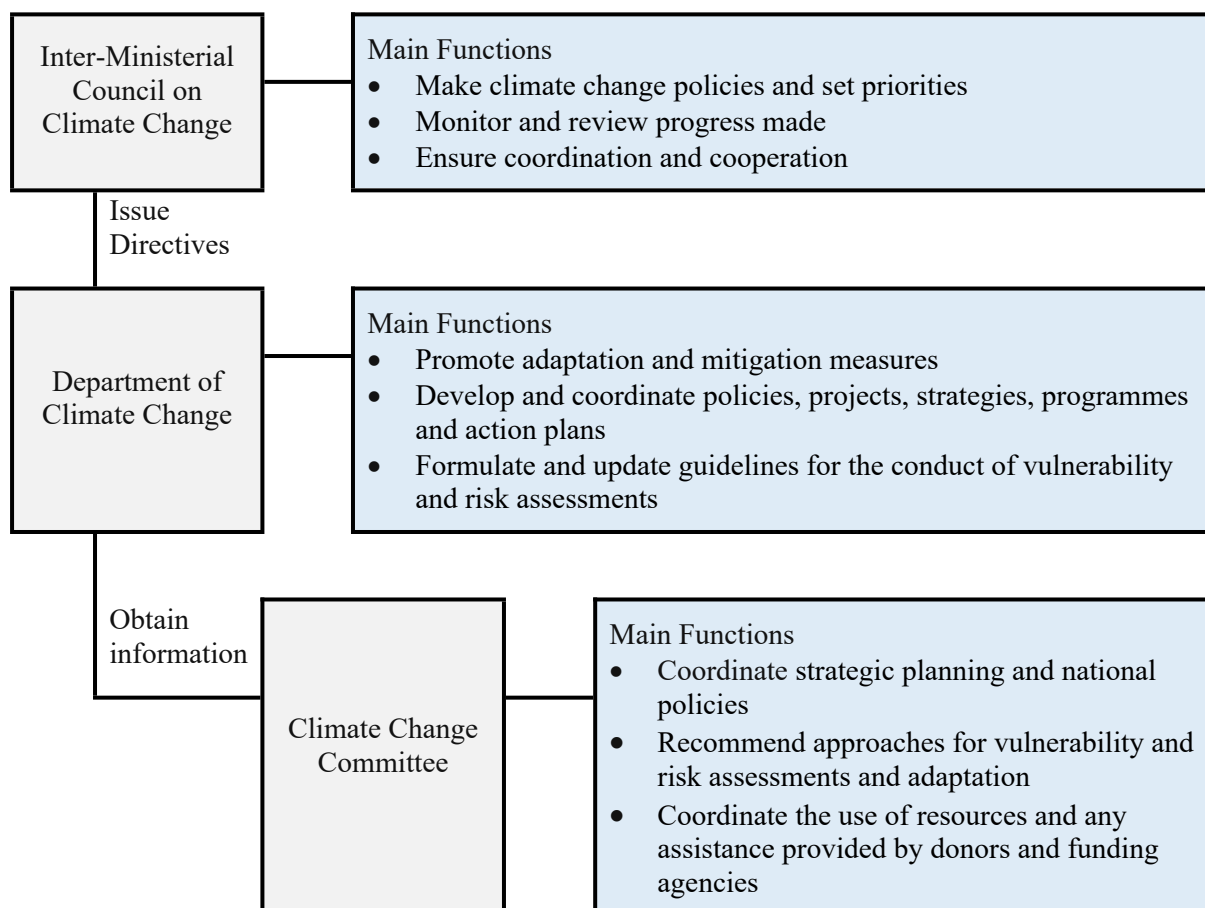
- Achieve a cleaner, greener, environmentally sustainable, climate change resilient with low-emission and circular economy.
- Devise appropriate legal and policy frameworks regarding environment-related issues such as climate change, to effectively respond to emerging challenges.
- Incorporate climate change adaptation and mitigation measures to ensure sustainable development initiatives.

The activities of the Ministry, with respect to climate change actions, are carried out through the Department of Climate Change whose functions are laid down in the Climate Change Act 2020.

#### **2.2 The Climate Change Act 2020**

The Climate Change Act establishes a legal framework to make Mauritius a climate-change-resilient and low emission, country. It came into force in April 2021. The Act outlines the tasks and functions of several institutions regarding climate change governance and establishes the responsibility of the Department of Climate Change. This is represented in Figure 2.

**Figure 2: Institutional Set-up according to the Climate Change Act 2020**



Source: NAO Analysis

### 2.2.1 Inter-Ministerial Council on Climate Change

The objects of the Inter-Ministerial Council on Climate Change (IMCCC) are to set national objectives, goals and targets with a view to making Mauritius a climate change-resilient and low-emission country by making climate change policies and setting priorities for adaptation and mitigation in relevant sectors.

### 2.2.2 Climate Change Committee

According to the Climate Change Act, the Climate Change Committee shall consist of the supervising officer of the Ministry or his representative as chairperson, the Director of the Department of Climate Change and other representatives of Ministries, Departments, and Other Bodies as referred to in the Second Schedule of the Climate Change Act.

Representatives of the Council of Registered Professional Engineers of Mauritius, the Civil Society and the Private Sector, having knowledge and wide experience in climate change matters also form part of the Committee.

The functions of the Climate Change Committee as defined in the Climate Change Act are to:

- Coordinate the preparation of various reports as may be required under UNFCCC;
- Coordinate the implementation of measures related to greenhouse gas inventories, greenhouse gas emission reduction, the assessment of risks associated and vulnerability to climate change and adaptation to climate change;
- Coordinate strategic planning and national policies relating to climate change;
- Recommend methods to monitor and control the emission of greenhouse gases in relevant sectors;
- Recommend approaches for vulnerability and risk assessments and adaptation in relevant sectors;
- Recommend approaches to monitor the adverse effects of climate change on human rights and vulnerable communities and their livelihood;
- Coordinate the use of resources and any assistance provided by donors and funding agencies for climate change projects; and
- Coordinate climate change-related activities.

Every two years, the Climate Change Committee is required to submit a progress report to the Minister on matters specified above.

## **2.3 Department of Climate Change**

The Department of Climate Change was established in April 2021 and is headed by a Director of Climate Change. The Department is, amongst others, responsible to:

- (i) Promote adaptation and mitigation measures to address climate change in relevant sectors;
- (ii) Develop and coordinate policies, projects, strategies, programmes and action plans to address the adverse effects of climate change and oversee their implementation by relevant stakeholders;
- (iii) Formulate and update guidelines for the conduct of vulnerability and risk assessments relating to climate change;
- (iv) Establish procedures and issue guidelines to reduce emissions of greenhouse gas;
- (v) Establish reporting mechanisms for public and private institutions, including statutory bodies, relating to climate change;
- (vi) Establish and maintain a climate change database system to enable the assessment, monitoring, reporting and verification of measures relating to climate change;
- (vii) Compile, analyse and disseminate information of climate change;
- (viii) Promote the implementation of Article 6 of UNFCCC on education, training and public awareness on climate change and related matters;
- (ix) Mobilise necessary technical and financial resources for the formulation and implementation of projects on climate change with a view to implementing UNFCCC, the Kyoto Protocol, the Paris Agreement and any other related international instrument; and
- (x) Monitor the level of greenhouse gas emissions and removal by sink to ascertain and ensure that greenhouse gas emissions are reduced as required under UNFCCC.

The Director of the Department, in the discharge of his functions, shall:

- be responsible for the execution of the policy of the Ministry;
- annually report to the Minister on the compliance with section 16 by any public or private institution;
- report to the Minister on such other matter as the Minister may require under the Climate Change Act; and
- carry out such other assignments, not inconsistent with this Act, given to him by the Minister or the supervising officer.

## 2.4 Key Highlights from the Nationally Determined Contribution

In its updated NDC of October 2021, Mauritius raised its ambition to reduce greenhouse gas emissions by 40 per cent in 2030 compared to business-as-usual, instead of the initial NDC target of 30 per cent.

Several key decisions were taken by the Government to implement the NDC within the 2030 timeframe. Domestic finance from both the public and private sectors will be required to fund 35 per cent of the costs of climate action. *Table 1 refers.*

**Table 1: Key 2030 Targets Identified in Updated NDC 2021**

<b>Reduce greenhouse gas emissions</b>	<b>Energy production from green sources</b>	<b>Domestic public and private finance for climate action</b>
40%	60%	35%

*Source: Updated NDC 2021*

## 2.5 Roles and Responsibilities of Different Stakeholders

The key stakeholders responsible to implement the actions and interventions that seek to address climate change mitigation and adaptation are identified in the updated NDC. The main mitigation sectors identified are energy, transport, waste, industrial processes and product use, agriculture and land use, land use change and forestry.

The adaptation sectors include agriculture, coastal zone, fisheries and blue economy, health, infrastructure, tourism, water. The updated NDC also catered for cross-cutting sectors namely disaster risk reduction, gender, social security and education.

## CHAPTER THREE

### FINDINGS, ROOT CAUSES AND RECOMMENDATIONS

*This chapter presents the findings, consequences, root causes and recommendations on whether the interventions of the Ministry were effective in implementing climate change actions.*

The findings have been organised into three sections to answer the audit objective. The sections are as follows:– A: Governance; B: Public Policies, Strategies, Action Plans and Guidelines; and C: Climate Finance.

#### Section A: Governance

**Audit Question:** *Have institutional arrangements been established, according to existing laws and international agreements and with well-defined responsibilities?*

##### **What NAO found**

- *Meetings of the Inter-Ministerial Council on Climate Change were not convened regularly. There was inadequate monitoring and review of progress on Climate Change actions.*
- *Climate Change Committee meetings could not be held on a monthly basis due to lack of quorum and there were delays in submitting progress report.*
- *The reporting of stakeholders to the Climate Change Committee was not sufficient.*
- *The Department of Climate Change fell short of meeting its staffing requirements to meet its statutory obligations.*

##### **What NAO recommends**

- *Strengthen the climate governance structure by ensuring meetings of the Inter-Ministerial Council on Climate Change are convened at an appropriate frequency.*
- *Ensure that designated members of the Climate Change Committee are attending monthly meetings through high-level commitments.*
- *Initiate appropriate actions to amend the Climate Change Act and make it compulsory for stakeholders to report on climate change activities.*
- *Review the human resource allocation and retention policy of the Ministry to enable the Department of Climate Change to fully meet its statutory obligations.*

#### 3.1 Institutional Arrangements

Institutional arrangements for addressing SDGs and Climate Change are the frameworks, systems and processes that organisations use to manage their activities efficiently and facilitate coordinated actions amongst governments, international organisations, civil society and the private sector.

The Climate Change Act provides a legal framework with a multi-layered institutional mechanism for making Mauritius a climate-resilient and low-carbon country. However, the Ministry was facing challenges regarding its institutional arrangements and these are elaborated in the following paragraphs.

### **3.1.1 Committees Established Under the Climate Change Act Not Functioning Properly**

Committees provide enhanced knowledge, allowing members with specific expertise to focus on relevant issues thus leading to more informed decisions. They offer the opportunity for group problem-solving and can be a forum for presenting multiple points of view.

#### **3.1.1.1 Insufficient Monitoring and Review of Progress by the Inter-Ministerial Council on Climate Change**

**Criteria:** The Climate Change Act provides for an Inter-Ministerial Council on Climate Change (IMCCC) to make climate change policies and set national objectives, goals and targets; monitor and review progress made by Government departments; and ensure coordination and cooperation between Government departments, local authorities and other organisations engaged in climate change projects and programmes amongst others.

In the first meeting of the IMCCC, it was decided that regular meetings of the Council would be held to monitor progress on the implementation of NDC and other key related measures, in particular:

- The Climate Change Committee would monitor and report to the Council on the implementation of the NDC Action Plan twice yearly; and
- The Resource Mobilisation Committee would report to the Council every year.

**Situation Found:** The first meeting of IMCCC was held in September 2021 with the main purpose of approving the updated NDC document. The second meeting was held in October 2022 focused on follow-up of issues raised in the previous Council meeting. No further meeting was convened afterwards. As of June 2024, the Council met on two occasions only. Functions to further its objects of making Mauritius a climate change-resilient and low-emission country were not being carried out.

Although the Act stipulates the composition of the Council, there were no Terms of Reference detailing the frequency at which the Council should meet. Such a document was essential as it laid down the role of individual members, the frequency of meetings and other details of the IMCCC.

**Consequence:** There were insufficient monitoring and review of progress made on climate change projects and programmes by stakeholders. Hence, there was the risk that efforts in mitigating and adapting to climate change were fragmented with limited cross-ministerial collaboration.

**Root Cause:** There were insufficient sustained efforts from the Director of the Department of Climate Change to initiate actions to convene further meetings of the Council.

**Recommendation:** The Accounting Officer of the Ministry needs to strengthen the climate governance structure by ensuring that meetings of IMCCC are convened accordingly.

### ***Ministry's Response***

The holding of meetings of IMCCC are subject to the availability of the Chairperson and whether national objectives, goals and targets need to be set. For all climate national objectives, goals and targets formulated under the 2021 NDC, the agreement of Government was sought. These measures have ensured climate governance and proper oversight by both the Director, Climate Change and the Accounting Officer.

### ***NAO's Comments***

The Climate Change Act also provides for the IMCCC to monitor and review progress made by Government departments and to ensure coordination and cooperation between Government departments, local authorities and other organisations engaged in climate change projects and programmes.

Moreover, the Climate Change Committee and the Resource Mobilisation Committee are required to report to the IMCCC twice yearly and annually respectively. Since meetings of the IMCCC had not been convened after October 2022, the abovementioned functions were not being carried out.

#### **3.1.1.2 Insufficient Reporting by the Climate Change Committee**

**Criteria:** According to the Climate Change Act, the Climate Change Committee, whose functions include coordinating the implementation of measures associated with climate change, is required to meet at least once a month. Moreover, the Committee must submit to the Minister a report, every two years, on progress made in respect of matters pertaining to its functions.

**Situation Found:** Since the setting up of the Climate Change Committee, in June 2021, meetings were not convened as regularly as stipulated in the Climate Change Act. Only three, nine and seven meetings were held in 2021, 2022 and 2023 respectively. From January to June 2024, only three meetings were organised. *Appendix I refers.* Several meetings could not be held due to a lack of quorum.

Moreover, during the Climate Change Committee meeting of March 2024, the Chairperson highlighted that the Committee was required to submit a progress report on matters relating to its functions. The report was forwarded to the Minister on 9 July 2024, more than three years since the first Committee meeting.

**Consequence:** Since meetings were not being held as stipulated in the Climate Change Act, timely actions in the implementation of climate-related measures might have been delayed. Also, there was inadequate visibility of progress achieved concerning climate change actions.

**Root Cause:** There were insufficient commitments from stakeholders to attend monthly meeting of the Climate Change Committee. Timely actions for the preparation of the Report on Progress were not initiated.



**Recommendation:** The Accounting Officer should ensure that designated Climate Change Committee members are attending the meetings through high-level commitments and that timely progress reports are prepared.

### ***Ministry's Response***

Meetings of the Climate Change Committee are convened at convenient dates and times provided by the Chairperson of the Committee who is often called upon to represent the Republic of Mauritius in different forums at international levels. Implementation of climate-related measures/projects are taken up in dedicated Project Steering Committees and Technical Committees.

Arrangements will be made for a representative of the Ministry to chair the meeting of the Climate Change Committee in the event that the Accounting Officer cannot chair the Committee.

### ***NAO's Comments***

According to the Climate Change Act, the Climate Change Committee shall consist of the Supervising Officer *or his representative* as Chairperson. The fact that the Supervising Officer is often called upon in different forum should not be an impediment in convening meetings. The Climate Change Committee has specific Terms of Reference. Project Steering Committees and Technical Committees cannot replace the functions of this committee.

#### **3.1.1.3 Sub-Committees on Adaptation, Mitigation and Finance not Set up**

**Criteria:** The Climate Change Act authorises the Climate Change Committee to set up sub-committees as may be necessary.

**Situation Found:** At a special meeting of the Climate Change Committee held in December 2022, members agreed to set up three sub-committees on adaption, mitigation, and finance to ensure the implementation of climate actions at sectoral levels in line with the updated NDC 2021.

Terms of Reference for the sub-committees were elaborated and in March 2023 the terms of reference for the adaptation subcommittee and the finance sub-committee were approved. However, as of June 2024, no such sub-committee was constituted to oversee the implementation of climate change actions.

In February 2023, the setting up of a dedicated sub-committee on Finance had not been agreed upon by the representatives of the then Ministry of Finance, Economic Planning and Development (MOFEPD) as a Resource Mobilisation Committee was already set up at MOFEPD. However, as the IMCCC had not met since November 2022, there was no high-level monitoring mechanism to oversee financing matters relating to Climate Change. *Section C of the Report relates to Climate Finance.*

**Consequence:** In the absence of sub-committees, focus, in particular on adaptation and mitigation tasks, implementation of actions and identification of bottlenecks was lacking.

**Root Cause:** There was insufficient commitment from the Ministry to ensure an effective oversight of climate change actions.

**Recommendation:** The Ministry should initiate appropriate actions for the establishment of an effective mechanism to oversee the implementation of climate change mitigation and adaptation measures.

### **3.1.2 Insufficient Stakeholders' Contribution to Climate Change Actions**

Stakeholders play a vital role in shaping policies, implementing sustainable practices and driving positive changes. They need to be brought together to implement the most appropriate climate change actions.

#### **3.1.2.1 Insufficient Reporting on Implementation of Measures Listed in NDC Action Plan**

**Criteria:** The Climate Change Act requires the Climate Change Committee to coordinate the implementation of measures related to climate change.

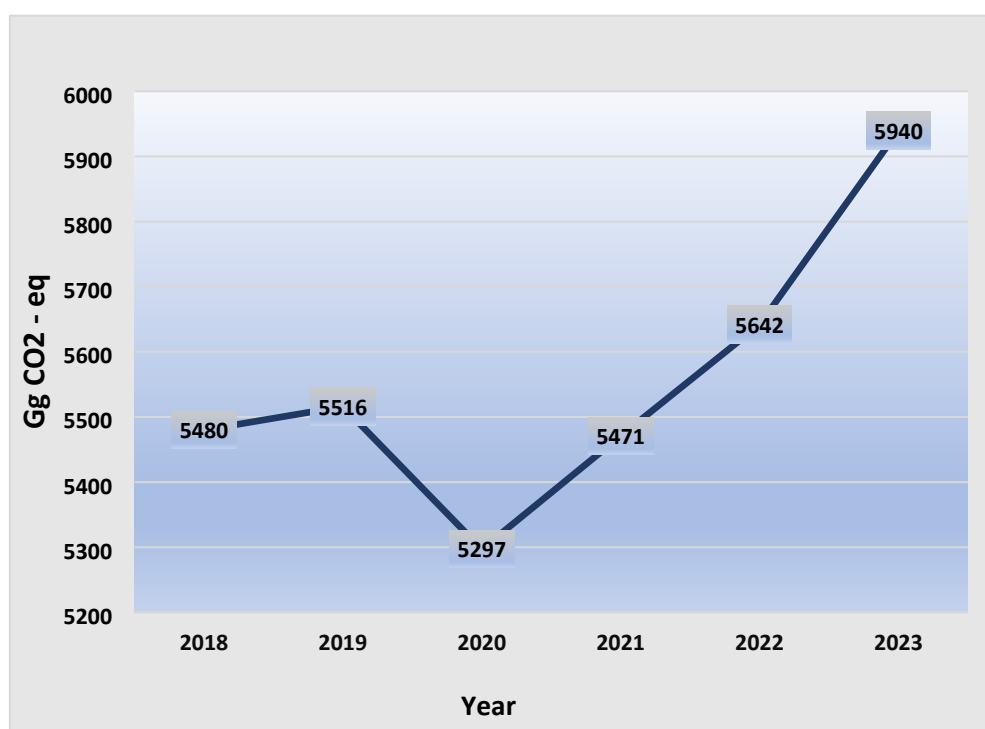
**Situation Found:** Following the finalisation of the NDC Action Plan, members of the Climate Change Committee were requested, in March 2023, to come forward to report on progress on the implementation of measures listed in the Action Plan, as well as bottlenecks being encountered in the implementation of projects for their respective sectors. A perusal of the notes of meetings revealed the following:

- Some members were unable to inform the Committee of progress made in reaching the targets set for their respective sectors while others, at times, were absent from meetings of the Climate Change Committee.
- The reporting of some members was poor and insufficient. Members were not conducting proper consultations within their respective ministries for further reporting to the Climate Change Committee.
- One of the main impediments to project implementation was limited financial and human resources to tackle climate change issues.
- Many ministries sought additional funding for particular projects which, at some point in time, encountered serious delays due to issues such as poor planning and procurement. The ultimate result was low disbursement of funds.

Moreover, the Chairperson of the Climate Change Committee pointed out that, according to the Economic and Social Indicators 2022 published by Statistics Mauritius, the GHG emissions of the country increased by 3.1 per cent in 2022 as compared to that recorded for 2021.

The trend of GHG emissions from 2018 to 2023 is presented in Figure 3.

**Figure 3: Greenhouse Gas Emissions from 2018 to 2023**



*Source: Statistic Mauritius*

The decrease in GHG emissions from 2019 to 2020 was due to the surge of the COVID-19 pandemic and the sanitary lockdown in Mauritius after which there has been a constant increase over the years.

The Economic and Social Indicators 2023 highlighted that GHG emissions increased by 5.3 per cent from 2022 to 2023. The rise was attributed to four sectors: energy; industrial processes and product use; agriculture, forestry and other land use; and waste.

The energy sector remained the largest contributing sector and accounted for 78.8 per cent of total emissions in 2023. GHG emissions had increased mainly due to higher fuel consumption in manufacturing and construction, transport, and, residential and commercial activities.

**Consequence:** The reporting of stakeholders to the Climate Change Committee was not appropriate as climate change issues were not among the direct objectives of their ministries and it was not mandatory for them to report to the Climate Change Committee.

**Root Cause:** The Climate Change Act does not provide for stakeholders to report to the Climate Change Committee.

**Recommendations:** The Accounting Officer should initiate appropriate actions to amend the Act and make it compulsory for stakeholders to report on climate change activities and ensure that appropriate information is submitted through clear reporting guidelines.

The Accounting Officer should ensure that each line ministry come forward with clear implementation plans to achieve the targets set out in the updated NDC 2021 for both adaptation and mitigation sectors.

### ***Ministry's Response***

A call was made by the Chairperson of the Climate Change Committee to members to ensure that due reporting is being made in the implementation of NDC Action Plan. Consultations at various levels are held to secure the commitment and action of stakeholders on climate action, Sustained capacity building on climate change is required for all stakeholders.

### ***NAO's Comments***

Since the Climate Change Act requires the Climate Change Committee to coordinate the implementation of measures related to climate change, it is important that the reporting of stakeholders is made compulsory by amending the Act accordingly. Consultations held at various levels to secure the commitment and actions of stakeholders are not reflected in the Climate Change Committee.

#### **3.1.3 Department of Climate Change not Adequately Staffed**

**Criteria:** According to the Climate Change Act, the Department of Climate Change shall mobilise necessary technical and financial resources for the implementation of projects on climate change. The Act also required that public officers be posted to the Department to assist it in properly discharging its functions under this Act.

**Situation Found:** Prior to the setting up of the Department of Climate Change, the responsibility for climate change actions was under the Department of Environment through its Environment and Climate Change Division. Six Environment Officers/Senior Environment Officers (EO/SEO) worked in the defunct Climate Change Division in 2020.

In 2021, the Ministry secured technical assistance under the European Development Fund Technical Cooperation Facility for an 'Institutional Gaps and Needs Assessment to Implement the Provisions of Climate Change Act 2020' totalling Euro 104,000. Accordingly, the services of a Consultant were retained to undertake a stock-taking exercise on the gaps and needs, amongst others, of the Ministry.

The final report of the Consultant was validated in July and August 2023. The cost of implementing the report over the next five years was estimated at Rs 79.3 million and included the Department of Climate Change staffing requirements. However, as of June 2024, Government approval was not sought to implement the report.

The Consultant recommended the creation of new grades of Climate Change Officers and the recruitment of 3 Divisional Climate Change Officers and 16 Climate Change Officers. However, the Ministry of Public Service, Administrative and Institutional Reforms had recommended ministries to avoid the proliferation of grades.

In line with this recommendation, MOFEPD did not see the necessity of creating new grades which might result in duplication of grade structures besides having substantial financial implications.

MOFEPD advised the Ministry to review its capacity and human resources needs at the level of both the Department of Climate Change and the Ministry through the reorganisation of its personnel structure.

However, as of June 2024, of the 58 EO/SEO employed at the Ministry, only 6 officers were posted in the Department of Climate Change.

The Consultant had also recommended that the technical staff of the former Climate Change Division be retained, and that the current Department of Climate Change staffing should be done in a way that prevents further deterioration of institutional capacities. These officers benefitted from nearly one decade of capacity development. However, as of June 2024, only two EO/SEOs from the previous Division remained posted in the Department of Climate Change.

**Consequence:** The Department of Climate Change was facing challenges in fulfilling its statutory obligations. *Table 2 refers.* As of June 2024, it fell short of meeting its staffing requirement as recommended in the Institutional Gaps and Needs Assessment Report prepared to implement the provisions of the Climate Change Act.

**Table 2: Instances where Statutory Obligations were not met**

Legal Requirements Under the Climate Change Act	Status as of June 2024
The Department of Climate Change shall	
▪ formulate and update guidelines for the conduct of vulnerability and risk assessments	No Guidelines formulated
▪ establish procedures and issue guidelines to reduce emissions of greenhouse gas	No Guidelines issued
▪ establish and maintain a climate change database system	Not yet operationalised
▪ formulate a National Climate Change Adaptation Strategy and Action Plan	Not yet formulated
▪ conduct an annual national inventory of greenhouse gas emissions by sources and removal by sinks, and prepare the National Inventory Report for greenhouse gas	Only one National Inventory Report has been prepared in 2021 as part of the First Biennial Update Report.

*Source: The Climate Change Act and NAO Analysis*

**Root Cause:** There were lapses in Human Resource Planning and an inadequate staff retention policy at MESWMCC to preserve institutional knowledge.

**Recommendation:** The Accounting Officer should ensure adequate human resource allocation and retention to enable the Department of Climate Change to fully meet its statutory obligations.

### ***Ministry's Response***

The Department of Climate Change is not manned with its own staff and is running with a limited number of temporary officers. This has resulted in a loss of institutional memory at the Department. Staff posted therein require hands-on training and capacity building on climate change.

Proposals were submitted for the creation of new posts in the context of the budget exercises for financial years 2021/2022 to 2024/2025. The Ministry had also been making a plea to MOFEPD, the Ministry of Public Service, Administrative and Institutional Reforms and the Pay Research Bureau for the creation of posts for the Ministry.

A new structure has to be put in place to enable the Department to perform in line with the Climate Change Act and to deliver in a sustainable manner. The Ministry views that it is not the mandate of the Ministry of Finance to advise on how to deploy human resources from one of its departments to another.

The reorganisation of the Department of Climate Change in terms of human resources can only be carried out if additional funds are provided by the Ministry of Finance. A request has been made to the latter on 5 March 2025 for officers in the grade of Analyst/Senior Analyst to be seconded to the Department. The Ministry is also exploring the possibility of enlisting the services of international experts under the NDC Partnership to assist in the preparations of the NDC 3.0.

### 3.1.4 Climate Change Data Collection, Monitoring and Evaluation

**Audit Question:** *Is there a system in place for data collection, monitoring and evaluation of measures relating to climate change?*

**What NAO found**

- *There was no climate change database for tracking mitigation and adaptation actions.*
- *Stakeholders encountered difficulties concerning the type of data to be uploaded in the MauNDC Registry.*
- *Assessment, monitoring, reporting and verification of climate change measures by various stakeholders were not carried out systematically.*

**What NAO recommends**

*Close follow-up on the operationalisation of the MauNDC Registry to enable proper monitoring and review of progress in implementing climate change actions.*

Climate data is essential to support decision-makers in implementing effective climate actions. Reliable and contextual information is needed to anticipate and manage the risks of a changing and variable climate and to build a more sustainable and resilient country.

#### 3.1.4.1 Insufficient Collection, Monitoring and Evaluation of Climate Change Data

**Criteria:** As a signatory to the Paris Agreement, Mauritius is required to monitor and report on NDCs implementation progress and achievement based on established targets and objectives for national climate change mitigation and adaptation.

Moreover, according to the Climate Change Act, the Department of Climate Change shall establish and maintain a climate change database system to enable the assessment, monitoring, reporting and verification of measures relating to climate change.

**Situation Found:** To report progress as part of a Measurable, Reporting and Verification (MRV) Framework under UNFCCC mechanism, an online platform, the Mauritius NDC registry (MauNDC Registry), has been designed to provide a user-friendly and accessible forum that will facilitate data submission on outcomes, interventions, indicators and support needed and received from relevant stakeholders for tracking the implementation progress of the NDC.

Some of the key objectives of the MauNDC Registry were:

- To improve engagement of stakeholders by providing a one-stop platform for data input;
- To provide evidence-based and support transparent data management across the registry;
- To facilitate the setting up of an MRV framework by allowing stakeholders to report progress on Indicators and pave the way for verification of the information reported;
- To track and report on cross-cutting mitigation and adaptation policies and actions; and
- To report on overall NDC progress versus the targets.

The development of the MauNDC Registry started in early 2022 with technical assistance from the United Nations Environment Programme (UNEP) Copenhagen Climate Centre. Financial assistance amounting to US \$ 76,000 was obtained from the United Nations Office for Project Services.

The Department of Climate Change acted as coordinator and was responsible for maintaining the Registry; generating reports; ensuring data submitted was complete and accurate; and creating users on the system. External stakeholders were the thematic owners and contributors as they were the focal point users with technical and thematic knowledge of climate actions and indicators.

Thematic Working Groups were identified for sectors and subsectors for both mitigation and adaptation actions and members were nominated. Thematic meetings were carried out to identify data for collection, compilation and population on the MauNDC Registry Platform.

A series of workshops and training sessions were dispensed to various stakeholders in 2022 to equip participants with the knowledge required to operate the system and deploy training to end users in the future.

The platform, which is hosted at the Government Online Centre, went live in December 2022 and afterwards had to be populated with projects and measures in terms of outcomes, interventions, indicators and support by concerned stakeholders.

However, as of June 2024, the MauNDC Registry was still not populated due to the following:

- The functioning of the MauNDC Registry was dependent on the inputs from relevant stakeholders. According to UNEP Copenhagen Climate Centre, whose assistance was requested to review and comment on the information provided by stakeholders, it was difficult for them to identify correct information.
- The data stakeholders initially submitted was incomplete and was often not related to climate change.
- Changes in nominated users of the platform hampered the data population exercise.
- Although key stakeholders had been introduced to the functionalities of the Registry and a series of workshops had been organised, additional training on the MauNDC Registry was requested by users.

In April 2024, the Ministry embarked on the Initiative for Climate Action on Transparency (ICAT) project to support the capacity building of stakeholders for operationalising the MauNDC Registry. A Project Cooperation Agreement was signed between the Ministry and the UNEP Copenhagen Climate Centre with the financial support of the United Nations Office for Project Services to the tune of some US \$ 157,000.

The collaboration of all relevant Ministries and Departments had been sought for implementing the project, which is expected to be completed by November 2025.



As of June 2024, the formal recording system for tracking mitigation and adaptation actions within the country which would be used to report conveniently about the status and progress of climate change activities implemented was not operational.

The assessment, monitoring, reporting and verification of climate change measures and activities implemented by various stakeholders were not being carried out systematically as the Department of Climate Change had not yet fully established its climate change database.

**Consequence:** There was insufficient sectoral data on climate change activities to ascertain the effective contribution of stakeholders to climate change actions and in tracking the progress made by the country in implementing its NDC.

**Root Cause:** The Department of Climate Change did not conduct a proper training needs analysis as it was challenging for the stakeholders to identify correct information to populate the MauNDC Registry.

**Recommendation:** The Accounting Officer should closely follow up on the Initiative for Climate Action on Transparency project to operationalise the MauNDC Registry as the establishment of a climate change database system is a prerequisite for assessing the implementation of climate change measures and providing the MRV tool necessary for tracking the progress of NDC.

### ***Ministry's Response***

Some participants/data custodians were no longer responsible for the portfolio of climate change at their respective Ministries, Departments or Divisions, with no proper handing over being made by the former data custodians.

Moreover, the Department of Climate Change has conducted a stakeholder mapping to assess training requirements of stakeholders and has recently embarked on the Initiative for Climate Action on Transparency (ICAT) project which include training of new participants /data custodians.

## Section B: Public Policies, Strategies, Action Plans and Guidelines

**Audit Question:** *Have appropriate policies, strategies, action plans, and guidelines been developed to tackle the problem of climate change and are they in line with required laws and regulations?*

### **What NAO found**

- *Broad policy orientation was submitted by some ministries instead of medium to long-term strategies.*
- *The updated NDC 2021 of the Ministry was not aligned with a long-term low emission development strategy.*
- *Government approval for the implementation of the National Climate Change Adaptation Policy Framework was not sought.*
- *The Department of Climate Change did not formulate a National Climate Change Adaptation Strategy and Action Plan to implement specific adaptation measures.*
- *The NDC Action Plan focused on actions to be implemented in the first three years only while less emphasis was put on actions to be implemented thereafter.*
- *The development of climate change reporting guidelines had not yet started.*

### **What NAO recommends**

- *Mainstream climate change mitigation and adaptation in the sectoral strategies and policies of relevant stakeholders through high-level commitment.*
- *Formulate long-term low-emission development strategies to meet the target of keeping global temperature rise to below 1.5°C.*
- *Seek timely Government approval for the implementation of important policy documents.*
- *Ensure the development of a National Climate Change Adaptation Strategy and Action Plan so that adaptation measures by all concerned are implemented effectively.*
- *Ensure clear time frames are set for implementation of programmes and projects.*
- *Closely follow-up on for the procurement of the services of a consultancy firm to develop disclosure guidelines and establish criteria for climate change reporting.*

### **3.2 Climate Change Policies, Strategies and Action Plans**

According to The Climate Change Act, the Minister responsible for climate change is mandated to develop climate change policies; and coordinate and monitor all climate change programmes. Also, the Act states that the Department of Climate Change shall develop and coordinate policies, projects, strategies, programmes and action plans to address the adverse effects of climate change and monitor the implementation of sectoral climate change adaptation and mitigation policies.

SDG Target 13.2 highlights the importance of integrating climate change measures into national policies, strategies and planning.

### 3.2.1 Broad Policy Orientations identified in the Updated NDC

**Criteria:** The updated NDC 2021 is a national policy document produced under the Paris Agreement representing the framework for national policy orientation on climate change. It highlights climate actions, including climate-related targets, policies, and measures that the government aims to implement in response to climate change and as a contribution to global climate action.

**Situation Found:** When the updated NDC was formulated, some ministries submitted only broad policy orientation instead of medium to long-term strategies. Action plans in their respective sectors were not available (for example in the transport sector) or these were being formulated/revised (such as for the solid waste management and agriculture sectors).

Due to the lack of strategy and policy documents in some key sectors involved in climate-related activities, the consultant, recruited to help formulate the updated NDC, could not make necessary projections.

**Consequence:** Only indicative costing, sector-wise for mitigation, adaptation, and based on several assumptions had been worked out, leading to less specific NDC.

**Root Cause:** There was no proper coordination between the Department of Climate Change and line ministries on how to effectively mainstream climate change into their policies, strategies and action plans.

**Recommendation:** The Department of Climate Change should ensure that climate change mitigation and adaptation actions are mainstreamed in the sectoral strategies and policies of relevant stakeholders through high-level commitment and close oversight.

### 3.2.2 NDC not Aligned with Long-term Emission Development Strategy

**Criteria:** During COP 21, Parties were encouraged to align their NDCs with long-term low greenhouse gas emission development strategies. These strategies were crucial for driving stronger climate actions because they provided a vital link between NDCs, which were guiding long-term visions to direct near-term policy, and planning<sup>3</sup>.

**Situation Found:** The NDC 2021 of the Ministry was not aligned with a Long-Term Low Emission Development Strategy (LT-LEDS). Contrary to Article 4 of the Paris Agreement which required all parties to strive to formulate and communicate LT-LEDS, the Ministry did not prepare such a document.

In February 2022, a financial agreement under the Facility 2050<sup>4</sup> was signed between MOFEPD and the Agence Française de Développement (AFD) to provide technical cooperation and capacity-building activities to develop long-term strategies in two mitigation sectors (energy and transport) as well as two adaptation sectors (agriculture and tourism).

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<sup>3</sup> <https://www.wri.org/climate/long-term-strategies/what-is-long-term-strategy>

<sup>4</sup> The 2050 Facility is a grant program created by AFD to support developing countries, particularly the most vulnerable ones, in the establishment of low-carbon and resilient development strategies, policies and planning.

Moreover, since accurate data on emissions, energy consumption, and economic trends was crucial for LT-LEDS, a three-year Memorandum of Understanding was signed with the Université des Mascareignes to carry out sectoral baseline analysis, research and to develop appropriate models for the four abovementioned sectors.

However, the project was heavily delayed as exercises for the recruitment of a Project Coordinator and Project Assistant were not successful and there were lengthy procedures at AFD for procurement of consulting firms.

**Consequences:** There were no long-term sectoral climate policy aspirations and strategies (beyond 2030) to provide a clear direction. Ambitious long-term strategies are vital since NDCs are only sufficient to limit global warming to 2.4-2.6 degrees Celsius<sup>5</sup> this century, and only if achieved as designed.

**Root Cause:** The Ministry did not have the required technical and financial capacities to develop LT-LEDS.

**Recommendation:** The Department of Climate Change should ensure that long-term emission development strategies are formulated to meet the target of keeping global temperature rise well below 2 degrees Celsius and to pursue efforts to limit the temperature increase even further to 1.5 degrees Celsius.

### ***Ministry's Response***

The technical process for NDC formulation took into consideration various existing sectoral policies, strategies, Action Plans and Roadmaps as well as projections till year 2030 as per the requirements of UNFCCC. Therefore, the question of coming forward with long-term sectoral planning and policies/strategies beyond year 2030 does not arise.

The Ministry views that adequate human resources should be provided to the Department of Climate Change for the latter to perform properly.

### ***NAO's Comments***

The Paris Agreement points out the necessity for countries to prepare and submit to UNFCCC Long-Term Low Emission Development Strategy (LT-LEDS) that carry through to mid-century or 2050. In LT-LEDS so far submitted to UNFCCC, the communicated time frames of quantifiable long-term mitigation goals vary, with the year 2050 communicated in most LT-LEDS.

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<sup>5</sup> UNEP Gap Emission Report 2022

### 3.2.3 National Climate Change Adaptation Policy Not Operationalised

**Criteria:** The Climate Change Act states that the Department of Climate Change shall develop and coordinate policies, projects, strategies, programmes and action plans to address the adverse effects of climate change and monitor the implementation of sectoral climate change adaptation policy.

Moreover, SDG Target 13.1 urges countries to strengthen resilience and adaptive capacity to climate-related hazards and natural disasters in all countries.

**Situation Found:** In 2021, the Ministry updated its National Climate Change Adaptation Policy Framework (NCCAPF) and set priority adaptation actions for all strategic sectors namely infrastructure, coastal zone, water, agriculture, fisheries, marine and terrestrial biodiversity, health and disaster reduction.

The objectives of NCCAPF were to:

- Foster the development of strategies, plans and processes to avoid, minimise or adapt to the negative impacts of climate change on key assets.
- Integrate and mainstream climate change adaptation into core development policies, strategies and plans.

The document required the consent of Government as it involved cross-sectoral activities by multiple stakeholders. However, Government approval for the implementation of NCCAPF was not sought. With time, some ministries requested concrete amendments to the document since there had been developments in their respective sectors. The review of the Framework was not considered to be among the immediate priorities of the Ministry.

**Consequence:** The NCCAPF was designed as a key tool for guiding decisions for the development of a National Adaptation Strategy and for the formulation of project concept notes for mobilising climate funding. In the absence of an approved framework, a National Climate Change Adaptation Strategy was not devised.

**Root Cause:** There was inadequate commitment from the Ministry as it did not seek timely Government approval to operationalise the Framework.

**Recommendations:** The Accounting Officer should ensure that timely Government approval is sought for implementation of important policy documents.

The Department of Climate Change should update and finalise the NCCAPF and seek Government approval for its implementation as local climate change adaptation needs have to be integrated into policy formulation for an effective response to climate change impacts.

#### ***Ministry's Response***

The NCCAPF was finalised in August 2021. However, UNDP submitted the edited printable version only in October 2022, following which consultations were made with respective Ministries/Departments. Some Ministries requested for amendments to be made to the

framework as there have been major developments in their respective sectors. Taking into consideration the above, the agreement of Government could not be sought.

The proposed National Adaptation Plan aims to review the NCCAPF and will be formulated to take on board all comments received. The Concept Proposal is expected to be approved at the level of the Green Climate Fund by the end of March 2025.

### ***NAO's Comments***

Nearly two years after the NCCAPF was circularised to stakeholders, the Ministry had not initiated any action to amend the Framework following developments which had occurred in some Ministries' respective sectors.

### **3.2.4 Non-Compliance to Climate Change Act - No Climate Change Adaptation Strategy and Action Plan**

**Criteria:** The Climate Change Act stipulates that the Department of Climate Change shall, in collaboration with relevant Ministries, Departments and Bodies, be responsible for the formulation of a National Climate Change Adaptation Strategy and Action Plan (NCCASAP).

**Situation Found:** At the Ministry, work to assess risks from climate change and planning for adaptation was still at an early stage, despite the country's long-standing international commitments to plan for adaptation. The updated NDC included a list of adaptation actions that provided policy orientation in key adaptation sectors to build resilience.

However, as of July 2024, the Department of Climate Change had yet to formulate an NCCASAP to implement specific adaptation measures.

Moreover, in the updated 2021 NCCAPF, it was pointed out that some of the adaptation interventions recommended in the previous NCCAPF had not been carried out. The World Risk Index 2021 ranked Mauritius low in adaptive capacity. While it is recognised that climate change is multi-dimensional, adaptation is considered very critical for Mauritius.

**Consequences:** Without clear strategies and action plans, Ministries might not prioritize climate-related initiatives, thus delaying necessary actions. There was also the risk that sectoral adaptation projects were not aligned with strategic objectives, hindering a cohesive approach to climate change.

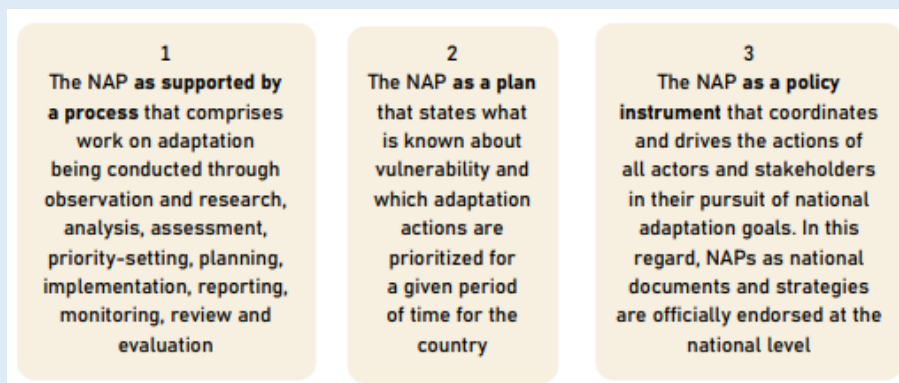
**Root Causes:** The Department of Climate Change did not adequately plan for the formulation of an NCCASAP. Adaptation planning remained incomplete and fragmented across sectors as stakeholders generally lacked a clear perspective on cross-sectoral synergies. *Box 1 refers.*

### Box 1: No National Adaptation Plan

National Adaptation Plans (NAPs) are critical to reduce vulnerability to the impacts of climate change by building adaptive capacity and resilience and facilitate the integration of climate change adaptation, in a coherent manner, into new and existing policies, programmes and activities.

**Criteria:** The NAP process was established by UNFCCC as a way to facilitate adaptation planning. It seeks to identify medium and long-term adaptation needs, informed by the latest climate science. Once major vulnerabilities to climate change have been identified, the NAP process develops strategies to address them.

*Figure 4: Essential Functions of a NAP*



Source: UNFCCC

**Situation Found:** The NAP process for Mauritius started in 2017 whereby consultancy services to formulate proposals were provided under the Green Climate Fund. The overall aim of the support was to strengthen the capacity required to analyse climate change impact, assess climate change risk and establish investment information for vulnerable sectors.

During the period 2017 to 2022, various consultations were held with relevant stakeholders and the Green Climate Fund to review the proposals both in terms of costing and write-up. The National Disaster Risk Reduction and Management Centre noted, in 2019, that Danger Zoning Maps and Plans were not included in the draft Readiness and Preparatory support document. The Centre submitted a list of 15 priority areas for which the Danger Zoning Maps and Plans had to be considered for finalising NAP. Places included in the list were severely affected by heavy rainfall in April 2024.

The United Nations Development Programme (UNDP) finalised a draft concept note in February 2022. In 2023, the Ministry decided that the development of a NAP be re-initiated as, during the past five years, there had been major developments in addressing Disaster Risk Reduction and Infrastructure.

With the implementation of the Land Drainage Master Plan on integrated management of flood risks in Mauritius and the Disaster Risk Reduction Strategic Framework and Action Plan, it was pointed out that sectoral priorities of the NAP might need to be re-examined. However, as of June 2024, the NAP concept note was still at draft stage and a NAP was yet to be formulated and operationalised at the Ministry.

**Consequence:** The project objective of risk assessment and analysing climate change impacts for vulnerable sectors was not achieved. An Adaptation Strategy and Action Plan was not developed.

**Recommendation:** The Department of Climate Change should ensure the development of an NCCASAP by coordinating the actions of all stakeholders so that adaptation measures by all concerned are implemented effectively to build resilience to climate change.

### ***Ministry's Response***

The Adaptation Strategy and Action Plan will come under the forthcoming NAP. It should, moreover, be understood that the lack of adequate staff has impeded on the Department of Climate Change to perform efficiently.

### **3.2.5 Delay encountered in formulating the National Climate Change Mitigation Strategy and Action Plan**

**Criteria:** The Climate Change Act prescribes a National Climate Change Mitigation Strategy and Action Plan (NCCMSAP) which shall include, amongst others, national development priorities; policy formulation; an action plan; an investment programme; and research and development.

**Situation Found:** Mauritius sought technical and financial assistance from UNEP and the Global Environment Facility to formulate the first National Climate Change Mitigation Strategy and Action Plan. The project, which started in 2017, was funded through a grant of US \$ 1.6 million. Its completion date was extended to June 2022.

The Consultant submitted a first draft in April 2022 and government approval to implement the NCCMSAP 2022-2030 was sought in June 2023. The document comprised prioritised actions for five mitigation sectors: Energy Industries, Land Transport, Waste Management, Industrial Processes and Product Use, and Agriculture and Forestry.

Several systemic difficulties had slowed down the formulation of mitigation scenarios. The delay was attributed to:

- Non-availability of sectoral raw data to undertake modelling for the development of NCCMSAP;
- Lack of sectoral long-term planning, leading to delays in the identification of measures for the development of NCCMSAP;
- Unavailability of policies, strategies and action plans that go beyond 2030 making it difficult to chart low carbon scenarios that would be compatible with the objectives of the Paris Agreement; and
- Delay incurred in organising validation workshops due to the difficulty of procuring a venue.

**Consequence:** Delayed mitigation actions led to the risk of jeopardising the achievement of climate goals as early and substantial mitigation efforts offered a better chance of success.



**Root Cause:** Stakeholders lacked capacities for effectively mainstreaming climate change into their policies, strategies and action plans. They often worked in silos, focusing on their specific mandates without integrating climate considerations into their activities.

**Recommendation:** The Department of Climate Change should ensure that climate change is mainstreamed in the sectoral policies, strategies and plans of stakeholders through high level commitments.

### **3.2.6 Operational Guideline for Implementation of Climate Change Mitigation Provisions not issued or circulated**

**Criteria:** According to the Climate Change Act, the Director of the Department of Climate Change may require any public or private institution to implement relevant measures specified in the National Climate Change Mitigation Strategy and Action Plan.

**Situation Found:** An Operational Guideline for implementing climate change mitigation provisions in the Climate Change Act was developed to provide institutional arrangements for climate change governance. The aim of preparing the operational guidelines was to guide public and private institutions to complete the process of formulating, implementing, monitoring and reporting on mitigation strategies and action plans.

The Guideline was subdivided into two components covering the generic processes that should be applied for integrated policy planning and the sector-specific guidance defining roles and responsibilities for all steps for all processes. It formed part of the “Institutional Arrangements for Climate Governance” formulated in October 2022 and validated by stakeholders on 16 August 2023.

The Guideline required Government approval as its operationalisation involved multiple stakeholders. However, as of June 2024, the Guideline had not been approved by Government or issued to relevant stakeholders for guidance and implementation.

**Consequence:** Without an approved guideline, there was the risk that stakeholders would not be aware of specific climate change mandates and tasks to effectively manage climate change activities.

**Root Cause:** There was inadequate commitment from the Department of Climate Change to seek Government approval for the operationalisation of the guidelines.

**Recommendation:** The Ministry should review its procedures to ensure that all important strategic documents are submitted to Government within a reasonable timeframe and approval is obtained therewith for their implementation.

### 3.2.7 Nationally Determined Contribution Action Plan on Climate Change

**Criteria:** NDC Action Plans are where countries set targets for mitigating the greenhouse gas emissions that cause climate change and for adapting to the impacts of climate change. The plans define how to reach the targets, and elaborate systems to monitor and verify progress. Since climate finance is key to implementing the plans, NDCs ideally also detail a financing strategy.<sup>6</sup>

**Situation Found:** The development of the NDC Action Plan for 2021-2030 was initiated with the assistance of AFD, in 2021, to support the updated NDC implementation. The Action Plan was considered a dynamic document that could be regularly updated in view of changing circumstances to accommodate any future change of policy at the national level.

MOFEPD, during the validation of the NDC Report and NDC Action Plan, was of the view that the consultants should submit a detailed and costed Action Plan of the projects and that the Ministry should seek Government approval of the Report and Action Plan once finalised with costing and timeline of implementation.

On 9 December 2022, Government approved the NDC Action Plan 2021-2023.

#### 3.2.7.1 No clear timeframe set for implementation of measures in the Action Plan

**Situation Found:** The timeframe for the implementation of NDC targets was 1 January 2021 to 31 December 2030. However, the targets set in the NDC 2021 were single-year targets for 2030. In the NCD Action Plan 2021-2030, priority adaptation and mitigation measures were classified in the short, medium and long term.

However, the Action Plan focussed on actions to be implemented in the first three years only and less emphasis was put on actions to be implemented thereafter.

**Consequence:** Without specific deadlines, there was the risk that stakeholders might postpone necessary climate actions thus hindering progress towards global goals. Lack of clarity on the time frame to implement NDC measures could affect mitigation and adaptation planning.

**Root Cause:** The absence of clear timeframes for implementing NDCs was attributed to broad policy orientations from stakeholders instead of medium to long-term sectoral strategies.

**Recommendation:** The Accounting Officer should ensure clear time frames are set for implementation of programmes and projects as timely actions are crucial for building resilience against climate impacts.

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<sup>6</sup> <https://www.un.org/en/climatechange/all-about-ndcs>

### 3.2.7.2 Indicative Costing Worked Out

**Situation Found:** As some Ministries submitted only broad policy orientations when the updated NDC was formulated, only indicative costing, sector-wise for mitigation and adaptation, based on several assumptions had been worked out.

In the NDC Action Plan, it was indicated that US \$ 4.5 billion would be required for implementing adaptation actions. In the absence of a National Climate Change Adaptation Strategy and Action Plan, realistic estimate had not been worked out.

On the other hand, the financial need to implement mitigation measures was estimated at US \$ 2 billion in the NDC Action Plan. In the NCCMSAP 2022, the estimated costs to implement the 18 mitigation actions and the corresponding 32 actions were at least US \$ 3 billion and did not include estimates for mitigating actions relating to Wastewater Management. *Table 3 refers.*

**Table 3: Estimated Costs to Implement Mitigation Actions**

Sector	Strategies	Actions	Estimated Cost (US \$ million)
Energy Industries	2	11	1,745.03
Land Transport	4	8	>1,306.3
Solid Waste Management	3	3	>16.3
Waste Water Management	1	2	To be determined through feasibility studies
Industrial Processes and Product Use	3	3	>0.15
Agriculture (crops and livestock)	3	3	>7.06
Forestry	2	2	7.3
<b>Total</b>	<b>18</b>	<b>32</b>	<b>&gt;3,082.14</b>

*Source: NCCMSAP*

**Consequence:** There was lack of precision in formulating the NDC Action Plan.

**Root Cause:** Insufficient detailed planning and specificity resulted in broad policy statements with indicative estimates.

**Recommendation:** The Accounting Officer should ensure that resources allocated match the expected level of support required for the different sectors by developing an investment plan based on the Action Plan as costed implementation plans are crucial for determining the financing gap and mobilizing resources.

### 3.2.8 Reporting Guidelines on Climate Change Not Yet Finalised

**Criteria:** Since climate risks are global, the coherence and consistency of disclosure requirements and sustainability standards across jurisdictions are important for promoting effective risk management and supporting climate actions.

**Situation Found:** According to the updated NDC 2021, other key stakeholders in enabling climate change-related measures are the Civil Society and the Private Sector. Delegates from the Bank of Mauritius and the Green Building Council were nominated to represent the Civil Society and the Private Sector respectively in meetings of the Climate Change Committee.

In October 2021, during the Climate Change Committee meeting, it was pointed out that there were no specific guidelines to determine how and to what extent companies should disclose their information on sustainability issues. As such, a Sub-Committee, under the chair of the nominee of the Civil Society was set up, in December 2021, to work out a guideline to be applied to private companies for reporting on their global energy use.

In 2022, the drafting of the "Guideline on Reporting and Disclosure of Climate Risks and Opportunities" started and a draft guideline was circulated in July and August 2022. Further to a preliminary assessment of the current status of climate disclosure, the sub-committee confirmed, amongst others that there were no specific guidelines to determine how and to what extent the public and private sectors should disclose their information on climate change issues.

However, in March 2023, the Sub Committee was closed as MOFEPD was collaborating with the Bank of Mauritius to develop an Environmental, Social and Corporate Governance (ESG) Framework in line with the budgetary measure announced for the current financial year and the proposed framework would include climate disclosures.

Moreover, as from the 11<sup>th</sup> Meeting of the Climate Change Committee held in September 2022 to June 2024, no representative of the Civil Society attended subsequent meetings of the Committee. Hence, the engagement of civil society organisations in reducing the drastic impacts of climate change on local communities was not visible enough.

As of May 2024, at the Department of Climate Change, no information was available on how the ESG Framework was linked to climate change disclosures. However, the Department had informed the audit team that the development of guidelines relating to climate change disclosures had been taken on board under the Small Island Developing States Capacity and Resilience Programme (SIDAR).<sup>7</sup>

There was significant delay in the formulation of the framework for climate disclosures and this is detailed in Box 2.

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<sup>7</sup> SIDAR is an enabling programme to increase SIDS access to existing financial allocations and to support them to manage and deliver programme. Following COP 26, the United Kingdom announced GBP 40 million in overseas aid funding for SIDAR which will support governments to partner with providers of finance in order to gain better access to funds and deliver programmes for successful mitigation, adaptation and resilience actions.

### **Box 2: SIDAR-Formulation of a framework for climate disclosure**

In March 2022, the United Kingdom, through the British High Commissioner, invited the Ministry to express its interest in tapping funds from SIDAR. The Ministry submitted a preliminary draft project idea which included the formulation of a framework for climate disclosure to the UNDP, the implementing agency, to address gaps and challenges.

In May 2022, UNDP submitted a consolidated draft concept note which included institutional strengthening for climate disclosure to the British High Commission for submission to the Foreign Commonwealth and Development Office (FCDO) SIDS Steering Committee.<sup>8</sup> UNDP was coordinating the finalisation of the concept notes.

However, in anticipation of a reduced budget allocation for 2022-2023, the United Kingdom had paused most Overseas Development Assistance spending. The pause was lifted in 2023 and the Ministry responded to several queries raised by UNDP regarding the Concept Notes.

In June 2023, FCDO informed the Ministry that approval had been received to move forward with the proposal to support the Government of Mauritius with institutional strengthening for Climate Disclosures, amongst others and a contribution agreement was signed by UNDP and the British High Commissioner in October 2023.

A draft Terms of Reference (TOR) for the recruitment of a climate change expert to develop guidelines and establish the criteria of climate change reporting in line with the Climate Change Act was submitted to the Ministry by UNDP in February 2024 for its views and comments before UNDP launched the procurement exercise.

However, the Ministry and MOFEPD had a series of concerns about the processes and the support given which they felt would invariably impact on the project and output delivery. Following working sessions and inputs from stakeholders, UNDP forwarded to the Ministry a consolidated TOR for a consultancy firm to develop climate change reporting guidelines, amongst others, for views and comments on 14 May 2024.

As of June 2024, the TOR was still being discussed and the development of the climate change reporting guidelines has not yet started.

**Consequence:** In the absence of standardised guidelines on climate change disclosures, reporting of climate change activities was not being done consistently making it difficult for the Department of Climate Change to ensure the contribution of all stakeholders to climate change actions.

**Root Cause:** The Department of Climate Change was facing procurement and governance challenges which delayed the development of standardised guidelines on climate change disclosures.

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<sup>8</sup> SIDAR is managed through FCDO SIDS Hub in tandem with complementary FCDO programmes developed to support SIDS.

**Recommendation:** The Department of Climate Change should ensure close follow-up for the procurement of the services of a consultancy firm as the development of disclosure guidelines and establishment of criteria for climate change reporting is essential.

### ***Ministry's Response***

The Ministry has established working arrangements regarding information on sustainability issues from companies. MOFEPD had developed an ESG framework in August 2023 to position Mauritius as a sustainable international financial centre with a view to raise concessional finance on the international market for climate-smart solutions.

Moreover, the Mauritius Institute of Directors in collaboration with the Department of Climate Change, has prepared a report on the integration of sustainability concepts/principles in the corporate organisations. Updated guidelines for the conduct of vulnerability and risk assessments will be included in the NAP.

### ***NAO's Comments***

The preliminary assessment carried out in 2022 confirmed that there were no specific guidelines on climate disclosure. Although a report prepared on the integration of sustainability concepts and principles is, undoubtedly, a step towards institutional strengthening for climate disclosure, it does not constitute proper guidelines on reporting and disclosure and will not address gaps and challenges identified by the Ministry.

### 3.3 Insufficient Vulnerability and Risk Assessment

**Audit Question:** *Have vulnerability and risk assessments been carried out to map the vulnerabilities and risks associated with the impacts of climate change and to identify appropriate projects and activities targeted at reducing climate risks?*

**What NAO found**

- *Specific vulnerability and risk assessments targeting communities in vulnerable situations were necessary to capture more detailed data and information.*
- *The Department of Climate Change did not formulate nor update any guidelines for the conduct of vulnerability and risk assessment relating to climate change.*

**What NAO recommends**

*Take stock of vulnerability and risk assessments conducted by sectoral stakeholders and formulate and update guidelines accordingly.*

To ensure that climate change activities are adequately targeted at reducing climate change vulnerabilities in a country, it is necessary to conduct vulnerability and risk assessments to understand which communities and areas are most at risk and to support evidence-based interventions at the national level.

**Criteria:** According to the Climate Change Act, the Department of Climate Change shall formulate and update guidelines for the conduct of vulnerability and risk assessment relating to climate change and the Director of the Department of Climate Change may issue such directives as may be necessary to any public or private institution to carry out vulnerability and risk assessments.

Moreover, one of the functions of the Climate Change Committee is to recommend approaches for vulnerability and risk assessment in relevant sectors to ensure optimal resilience to the adverse effects of climate change.

**Situation Found:** The formulation of the updated NDC 2021 was based on recommendations made following consultations made with concerned Ministries and on vulnerability assessments amongst others. The vulnerability assessments of relevant sectors revealed the following:

- Mauritius was particularly susceptible to climate change-induced weather events such as cyclones, storms, tidal surges, torrential rains, flash floods and landslides; and
- Natural hazards were not the only driver of risk in the country. Rapid and unplanned urbanization and infrastructure development had increased the frequency of flash flooding, causing the destruction of housing, infrastructure, and crops, and putting the population at risk of vector-borne and water-borne diseases.

These assessments were made in the context of the formulation of the updated NDC 2021. Specific vulnerability and risk assessments targeting communities in vulnerable situations were necessary to capture more detailed data and information to enable policymakers and administrators to develop differentiated approaches to build resilience to climate change.

As the protection of the Port of Port Louis was crucial against storm surges, a full-fledged vulnerability assessment was completed in 2021. However, additional information could not be provided by the Department of Climate Change on actions taken by stakeholders following the evaluation.

In addition, from the notes of meetings of the Climate Change Committee, the following were observed:

- The Ministry of Agro-Industry and Food Security had, in 2022, undertaken a vulnerability assessment in the agricultural sector following assistance obtained from the Southern African Development Community (SADC) under the Regional Vulnerability Assessment and Analysis Programme to the tune of US \$ 47,000. The findings of the vulnerability assessment were presented to the Climate Change Committee in May 2023. An Action Plan was developed and validated in 2023.
- In the context of a study on coastal risk assessment for Mauritius and Rodrigues, experts from Bureau de Recherches Géologiques et Minières and Agence Française de Développement fielded a mission in July 2022. On 19 January 2023, the experts submitted a final inception report. The final report of phase one of the project was submitted to the Ministry in August 2023. Phase two of the project was expected to be completed in October 2024 but was extended to May 2025 because of delays.

Follow-up on the implementation of the Action Plan following the vulnerability assessment in the agricultural sector and on the finalisation of the report regarding the study on coastal risk assessment was limited during meetings of the Climate Change Committee.

Although the Department of Climate Change had indicated that the Ministry had driven the development of vulnerability assessments in a few sectors, as of June 2024, it could not confirm whether vulnerability and risk assessments had been carried out or were being carried out by other public and private institutions.

Moreover, the Department of Climate Change had not formulated or updated any guidelines for the conduct of vulnerability and risk assessment relating to climate change as stipulated in the Climate Change Act.

**Consequence:** In the absence of vulnerability and risk assessments, it could not be ascertained that environmental and climate change risks of projects were minimised.

**Root Causes:** Cross-sectoral coordination between stakeholders was lacking to achieve the desired outcome of making Mauritius a more resilient country to climate change and the Department of Climate Change did not plan for the formulation or the update of guidelines for the conduct of vulnerability and risk assessments.



**Recommendations:** The Department of Climate Change should take stock of vulnerability and risk assessments conducted by sectoral stakeholders and formulate and update guidelines accordingly and develop a framework for cross-sectoral coordination.

### ***Ministry's Response***

The Ministry has already embarked on an exercise for the formulation of a NAP which is expected to carry out vulnerability and risk assessments relating to climate change in various sectors. Based on the assessments, relevant guidelines for specific sectors may be developed. No vulnerability and risk assessments have so far been undertaken by line Ministries/Departments themselves due to lack of expertise.

## **3.4 Insufficient Action for Climate Empowerment**

***Audit Question:*** Is the Ministry promoting the implementation of Article 6 of UNFCCC to raise the society's capacity on climate change mitigation, adaptation and impact reduction?

### ***What NAO found***

- *The Ministry did not have a comprehensive strategy together with an action plan for climate empowerment.*
- *Implementation of Article 6 of UNFCCC on education, training and public awareness on climate change and related matters was inadequate.*

### ***What NAO recommends***

*The Department of Climate Change be adequately manned and an appropriate governance structure be put in place to facilitate the development and implementation of a National Action for Climate Empowerment Strategy and Action Plan.*

UNFCCC assigns responsibility to Parties of the Convention to undertake educational and public awareness campaigns on climate change, and to ensure public participation in programmes and information access on the issue.

**Criteria:** Through the Paris Agreement, the importance of Article 6 of the Convention which concerns education, training, public awareness, public participation, public access to information and cooperation at all levels on matters relating to climate change is affirmed. Hence, parties are invited to take appropriate measures to enhance Action for Climate Empowerment (ACE)<sup>9</sup>.

In addition to the above, according to the Climate Change Act 2020, the Department of Climate Change shall promote the implementation of Article 6 of UNFCCC on education, training and public awareness on climate change and related matters.

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<sup>9</sup> UNFCCC decided that efforts related to the implementation of Article 6 would be referred to as Action for Climate Empowerment (ACE): a user-friendly, and unmistakable term for referring to Article 6 of the UNFCCC.

The importance of ACE is reflected in SDG Goal 13 (Target 13.3: Improve education, awareness-raising and human and institutional capacity on climate change mitigation, adaptation, impact reduction and early warning).

**Situation Found:** The Ministry initiated several activities and carried out several awareness-raising campaigns, since the coming into force of the Climate Change Act 2020. The activities and the campaigns were analysed against the six elements of ACE in the subsequent paragraphs.

**(i) Education** - At primary and secondary education levels, climate change is mostly taught as a component of Education for Sustainable Development. Students, in their science classes, are exposed to concepts such as greenhouse gas emissions, rising global temperatures and the consequences of global warming to the ecosystem. Climate change education at tertiary level is generally regarded as an important component with many institutions offering climate change-related topics as part of modules of several subjects such as sustainable development and environmental science.

However, Climate Change, as a core standalone subject, has not yet been included in the curriculum of the formal education system in Mauritius. Enhanced climate change education is needed to develop green skills, adapt to the harsh reality of a warming world and understand how to combat climate change.

**(ii) Training** - Between 2021 and 2024, the Ministry carried out several training sessions which were connected to Climate Change. However, training of government officials from different ministries and departments and other stakeholders on climate change-related matters was insufficient.

As of June 2024, the Ministry did not have a training programme that was focused on key stakeholders involved in implementing climate change measures which was essential for strengthening institutional and technical capacity.

**(iii) Awareness Raising** – Under the Climate Promise initiative, an Awareness Raising Strategy for communicating the NDC comprising several communication tools and activities for a cost of approximately US \$ 1.4 million was developed in 2021. During the same period, nine awareness-raising sessions on the contents of the NDC were conducted with various target groups.

Moreover, as a complement to the UNDP's Climate Promise Initiative and in order to optimise resources and maximise the effectiveness of awareness raising efforts, a Communication Plan which proposed a series of activities and communication materials aimed at improving the visibility of policies and actions surrounding climate change was elaborated by the Ministry.

The Awareness Raising Strategy and Communication Plan of the Ministry was developed to convey the NDCs and did not include all six elements of the Article 6 of the UNFCCC which was equally essential to support ambitious and effective climate actions.

Moreover, no indicators, targets and timelines had been provided for the implementation of the plan. A communication plan setting forth regular activities to sustain sensitisation and awareness campaigns was lacking.

During the years 2021 to 2024, a series of sensitisation and awareness talks were delivered by the Ministry. However, not all of them had a direct link with climate change. Sensitisation and awareness-raising were one-off events. The Ministry usually took advantage of annual celebrations of international events such as World Environment Day, World Day for Safety and Health at Work and Earth Day to focus on some aspects related to climate change.

Regarding talks delivered at various places such as social welfare centres and community centres, information was lacking at the Ministry on the subject matter of the talk delivered, targeted audience and number of persons reached. Implementation of activities relating to sensitisation and awareness was not based on an awareness-raising programme or on a well-developed strategy and action plan on ACE.

The government, non-governmental organisations (NGOs) and other stakeholders were already engaged in public awareness activities. However, the Ministry and other stakeholders were working in silos without clear collaboration between them. Greater outreach awareness-raising programmes that would change behaviour towards climate change were lacking. Awareness campaigns and national initiatives on climate change involving all level of society were insufficient.

**(iv) Public Access to Information** - A Climate Change Information Centre (CCIC) was set up at the Head Office of the Ministry in July 2013 with the objectives of keeping society at all levels and in all segments adequately informed on the impacts of climate change; disseminating updates on climate change from around the world; and enhancing understanding of and strengthening resilience against climate change. Moreover, a website for the Department of Climate Change and CCIC was established through which information on Climate Change could be accessed.

With a view to provide a more effective outreach of climate change related information, the Ministry decided, in 2016, to relocate the CCIC to a site which was easily accessible to the general public. However, the building vested upon the Ministry for the proposed extension of the CCIC showed signs of major deterioration and termite infestation. As of June 2024, the Ministry was looking into viable restoration works. The Ministry was encountering difficulties in improving citizens' access to information on climate change.

**(v) Public Participation** - The Climate Promise Initiative was launched in Mauritius in December 2020 and a strategy to effectively communicate and raise awareness on the NDC and its implementation at national level was developed with the ultimate goal of increasing engagement and participation of key stakeholders and citizens in Mauritius in local climate actions. Moreover, according to the Ministry's updated NDC 2021, in the elaboration of the NDC, consultations with members of the public had been carried out to obtain feedback on possible measures to reduce greenhouse gas emissions.

However, public participation in debates and climate change-related activities was limited. Wider public participation was needed to promote effective actions in addressing climate change and instil an environment protection culture in citizens of Mauritius.

**(vi) International Cooperation** - International cooperation plays a major role in strengthening ACE efforts. Governments and organizations can support each other through exchange of resources, ideas, success stories and inspiration for developing climate action programmes which include ACE.

At the Ministry, several projects had been or were being implemented in Mauritius through international cooperation. However, not all projects had an element related to ACE. International cooperation to promote education, training and public awareness on Climate Change was lacking.

Further strengthening of international cooperation by mobilizing partnerships and networking among Parties was needed to access financial and technical resources in the development and promotion of ACE programmes.

### **3.4.1 Doha and Glasgow work programmes on Article 6 of UNFCCC**

The thematic areas of Article 6 of the UNFCCC are recognized as essential for involving all levels of society in the climate action. The Doha and Glasgow work programmes on Article 6 promote the implementation of activities related to ACE. *Box 3 refers.*

#### **Box 3: Doha and Glasgow Work Programmes**

In 2012, during COP 18 which was held in Doha, Qatar, parties to the Paris Agreement adopted the Doha work programme on Article 6 of the Convention to promote the implementation of activities related to these six thematic areas from 2013 to 2020.

A review of the Doha work programme was published by the UNFCCC in November 2021, in the context of COP 26 which was held in Glasgow, United Kingdom. The importance of all six elements of ACE to achieve the objective of the Convention and the purpose and goals of the Paris Agreement was reaffirmed and it was acknowledged that the Doha work programme provided good guidance for action on implanting the six elements of ACE.

Moreover, having recognised the importance of enhancing the implementation of ACE across all relevant areas of implementation of the Convention and the Paris Agreement, the 10-year Glasgow work programme on ACE was adopted, taking into account the elements identified as effective in supporting implementation as well as gaps, needs and opportunities for improvement.

Parties were encouraged to strengthen the integration of ACE into the development and implementation of national climate policies, plans, strategies and action, including by developing and implementing a national strategy that covers all six elements of ACE.

The Glasgow work programme sets out the scope of and provides the basis for activities related to implementing ACE and stakeholders are encouraged to undertake these activities. Details of the thematic priority areas and activities that can be carried out under the six ACE elements at national level are listed in the Glasgow work programme.

Although, activities relevant to ACE were already being carried out by the Ministry, as of June 2024, it did not have a comprehensive strategy and action plan based on the thematic elements of Article 6 of the UNFCCC that could help it implement ACE systematically.

**Consequence:** Despite progress made, there were several barriers to the implementation of Article 6 of the Convention. Efforts to mainstream the six elements of the articles in climate change-related matters were inadequate.

**Root Cause:** The Department of Climate Change encountered difficulties such as insufficient human resources, absence of institutional arrangements and limited coordination between stakeholders in promoting ACE.

**Recommendations:** The Ministry should ensure that the Department of Climate Change is adequately manned and an appropriate governance structure is put in place to facilitate the development and implementation of a National ACE Strategy and Action Plan embedded within Article 6 of the UNFCCC and based upon guidelines provided in the Glasgow work programme on ACE.

The Ministry should develop and implement a costed action plan which includes both short-term and long-term actions with clear and time-bound activities, with established indicators, targets and milestones which are guided by the priority areas set out in the Glasgow work programme and technical and financial support for ACE implementation should be mobilised.

### ***Ministry's Response***

Webinars have been attended by officers of the Department of Climate Change including other stakeholders during UNFCCC meetings which aimed at building the capacity of officers for promoting ACE. Various sensitisation and awareness raising activities are being carried out for different target audiences including youth, women, students and the population in general.

### ***NAO's Comments***

The Ministry carried out several activities relevant to ACE. However, they were dispensed on an ad-hoc basis without a comprehensive strategy and action plan based on the thematic elements of Article 6 of the UNFCCC that could help it implement ACE consistently.

## Section C: Climate Finance

**Audit Question:** *Has the Government committed or sourced funds related to its climate action goals and are these funds aligned with strategies for achieving those goals?*

### **What NAO found**

- *The Government did not have a system for climate budget tagging.*
- *The Private Sector's contribution towards achieving NDC objectives was not systematically monitored or reported.*
- *Financing received from international sources and donor agencies was small compared to the potential available.*
- *Stakeholders were facing difficulties in formulating appropriate bankable project proposals.*
- *An approved Climate Finance Strategy was not available.*

### **What NAO recommends**

- *Closely follow up on the development and implementation of the climate change tagging, tracking and monitoring project.*
- *Ensure that mechanisms established systematically identify, monitor and report on climate finance.*
- *Ensure capacity building development of sectoral stakeholders to enable them to mainstream strong climate change factors into their projects.*
- *Enhance the planning, appraisal, execution, and reporting processes of climate-related projects.*
- *Ensure that a Climate Finance Strategy, duly aligned with the updated NDC 2021, is developed.*

## 3.5 Climate Finance

Climate finance is critical because of the large-scale investments needed for the transition to a low-carbon global economy and to build resilience to the adverse impact of climate change. The Paris Agreement calls for financial assistance from Parties with more resources to those that are less endowed and more vulnerable.

Moreover, SDG Target 13.a encourages the implementation of the commitment taken by developed-country parties to the UNFCCC to mobilise financial resources from all sources to address needs of developing countries in the context of meaningful mitigation actions.

### 3.5.1 Lack of Transparency in Climate Spending

**Situation Found:** Budgets are a crucial instrument for climate actions. There are three main core functions of MESWMCC namely Environment, Solid Waste Management and Climate Change. However, there was no separate budget for the Department of Climate Change. The Department's budget was provided under the 'Vote 11-103: Climate Change Resilience,

Greening and Embellishment’ which catered for the Department of Climate Change and the Living Environment Unit. *Table 4 refers.*

**Table 4: Budget Allocations of MESWMCC**

	<b>FY 2021-22 Estimates Rs '000</b>	<b>FY 2022/23 Estimates Rs '000</b>	<b>FY 2023/24 Estimates Rs '000</b>
Sub-Head 11-101: General	144,900	88,600	92,800
Sub-Head 11-102: Environment Protection, Conservation and Monitoring	102,300	106,300	108,500
Sub-Head 11-103: Climate Change Resilience, Greening and Embellishment	194,300	223,100	231,700
Vote 11-2: Solid & Hazardous Waste and Beach Management	705,500	825,000	801,500
<b>Total</b>	<b>1,147,000</b>	<b>1,243,000</b>	<b>1,234,500</b>

*Source: Budget Estimates*

Moreover, a significant portion of climate spending occurred in several ministries and government agencies. These organisations support climate change mitigation and adaptation actions such as Flood and Landslide Management, Disaster Risk Management, Increased Use of Renewable Energy and Electrification of the Bus Fleet.

The cross-cutting nature of climate change made it highly unlikely to group and manage all activities as a single policy programme by one ministry. But climate budget tagging<sup>10</sup> can provide the Government with comprehensive data on climate-relevant spending thus enabling policymakers to make informed decisions and prioritise climate investment as well as strengthening accountability and transparency.

MOFEPD informed the Climate Change Committee, in May 2024, that AFD was providing assistance for a Project entitled “Strengthening Disaster Risk Reduction and Climate Change Adaptation Tagging, Tracking and Monitoring in Mauritius.” The Terms of Reference for the recruitment of consultancy services were being drafted.

Currently, the Government did not have a system for climate expenditure tagging. The traditional budget management processes currently in place did not allow for capturing spending on cross-cutting issues like climate change. Since such a system was yet to be put in place, climate change-related expenditures were not being managed and monitored effectively.

<sup>10</sup> According to the United Nations Development Programme (UNDP), Climate Budget Tagging is one of a set of climate-related finance tools designed to help countries mainstream climate change in public financial management to mitigate the economic, social and environmental impacts of climate change.

**Consequence:** Without a transparent budgeting mechanism, it was not clear how much of the allocated funds was geared towards climate change measures. There was no transparent reporting of climate expenditure to ensure openness and accountability rendering the monitoring of climate spending difficult.

**Root Cause:** Traditional budget practices and insufficient monitoring from the Ministry delayed the development of a climate budget tagging system.

**Recommendations:** The Ministry, in collaboration with the Ministry of Finance, should closely follow up on the development and implementation of the climate change tagging, tracking and monitoring project which will help to manage climate change-related expenditures effectively.

### ***Ministry's Response***

The Ministry of Finance is the National Designated Authority for climate funding, and its Resource Mobilisation Unit is mandated to mobilise resources for climate action. The Ministry, through its Department of Climate Change, is already supporting the Ministry of Finance in respect of the budget tagging exercise.

### ***NAO's Comments***

Although, the Ministry of Finance is the lead agency in public financial administration and management, the Climate Change Act requires MESWMCC, through its Department of Climate Change, to mobilise necessary financial resources for the formulation and implementation of projects on climate change and, hence, is expected to work closely with the Ministry of Finance regarding the tracking and monitoring of climate change expenditures.

## **3.5.2 Limited Climate Financing**

**Criteria:** According to the Ministry NDCs, the total financial needs to accomplish climate change targets within the time frame of 2030 were estimated at US \$ 6.5 billion with mitigation and adaptation actions at US \$ 2 billion and US \$ 4.5 billion respectively. The share of unconditional and conditional contribution<sup>11</sup> for the US \$ 6.5 billion is as follows:

- Unconditional: US \$ 2.3 billion from government and private sector representing 35 per cent.
- Conditional: US \$ 4.2 billion from international sources and donor agencies representing 65 per cent.

**Situation Found:** As a SIDS, Mauritius has limited financial, technical and human resources to honour its commitments. The country depends heavily on donor agencies and bilateral cooperation to provide financial, technical and capacity assistance, as clearly advocated in the updated NDC.

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<sup>11</sup> Unconditional refers to the “national effort”, that is, what a country can implement without any external financial support, based on its own resources and capabilities, both public and private sector contributions. When targets are dependent on external financial support, these are marked as conditional targets.



**Climate Finance from Government** – The Ministry indicated, in its NDC Action Plan, that the 35 per cent unconditional support was partly based on relevant Ministries’ expenditures towards climate change adaptation and mitigation during the past years. Moreover, to enhance resilience to the adverse impacts of climate change, coastal protection works, construction and upgrading of drain networks and projects for disaster risk reduction were planned in the national budget.

From 2018 to April 2024, the Government had spent some Rs 6.7 billion (US \$ 149 million) under the National Environment and Climate Change Fund. Following the formulation of the updated NDC 2021, the amount disbursed from the financial year 2021-22 to April 2024 was some Rs 2.7 billion (US \$ 60 million).

Although, investment projects were already registered within the institutional budget system of Mauritius, they were not specifically linked with climate change actions. The current government finance flow was not consistent with the pathway towards low GHG emissions and climate-resilient development.

**Climate Finance from Private Sector** – Heavy investment from the private sector was expected in key economic sectors such as electricity production, transport and waste management. According to the NDC Action Plan, the private sector had invested in climate change mitigation namely on renewable energy. The Action Plan was paving the way for appropriate private resources mobilization, including from the private sector, for the financing of the adaptation and mitigation measures.

Furthermore, during the budget speech 2024/2025, MOFEPD announced that a Corporate Climate Responsibility Levy, equivalent to two per cent of a company’s profits, would be applicable to those companies having a turnover of more than Rs 50 million and the setting up of a Climate and Sustainability Fund for implementation of projects to address the effects of climate change.

Considering the large amount of financing resources required for meeting the NDC commitments, public financing alone would not be sufficient. However, there was currently no system in place to compile the different types of finance flows. The contribution of the private sector towards achieving NDC objectives was not systematically monitored or reported.

**Climate Finance from International Sources and Donor Agencies** – The Paris Agreement calls for financial assistance from developed countries to more vulnerable ones. Several international climate funds have provided Mauritius with a concrete opportunity to raise additional climate financing such as the Adaptation Fund, the Global Environment Facility, the Green Climate Fund and the Commonwealth Climate Change Finance Access Hub.

Mauritius has received some financing from external climate funds, but the amounts have been small in comparison with the potential available. The total estimated resources mobilised from international funding agencies from 2016 to 2024 were some US \$ 104 million, mostly in the form of grants and concessional loans. This amount included technical assistance for undertaking studies/assessments, consultancy services for the preparation of reports for UNFCCC and projects for climate change mitigation and adaptation.

However, additional funds to address climate change measures stated in the NDC Action plan were needed. Moreover, a national MRV system, that would provide an overview of all international climate finance flows to Mauritius, including information on the interventions already financed and those eligible for funding in the future was not available.

**Mauritius as a high-income country** – Fully financing adaptation and mitigation measures would require additional financing resources. In July 2020, the World Bank classified Mauritius as a high-income country, however, due to the impacts of COVID-19, the country reverted to upper-middle income country status in July 2021. As Mauritius aimed to regain high-income country status, grant funding of climate change interventions would be limited and other sources of funding would have to be further explored.

Moreover, actual external donor financing was significantly limited compared to the potential available, possibly reflecting challenges in meeting disbursement conditionalities.

**Consequence:** Since actual public, private and international financing of climate change-related activities was notably low, there was a substantial financing gap to meet the government's climate targets to address climate change adaptation and mitigation.

**Root Cause:** Climate-related outputs and outcomes were not clearly identified, monitored, or reported. Moreover, the country lacked visibility on international climate change platforms to capture climate finance from developed countries compared to other developing countries.

**Recommendation:** The Accounting Officer needs to ensure that mechanisms established systematically identify, monitor and report on climate finance.

### ***Ministry's Response***

The private Sector has always been a privileged partner in achieving the NDC objectives. As earlier mentioned, the mandate of this Ministry is to coordinate actions in the adaptation and mitigation sectors.

As regards the means of implementation, a resource mobilisation committee was set up in 2021 under the chair of MOFEPD. MESWMCC and the Ministry of Finance are working closely to ensure that there are proper mechanisms to regularly monitor and report on climate finance.

### **3.5.3 Insufficient Bankable Project Proposals**

**Criteria:** To maximise mobilisation of funds from diverse sources to finance climate-related activities, Government agreed, in October 2021, for the setting up of a Resource Mobilisation Committee.

**Situation Found:** During meetings of the Climate Change Committee, members were informed of matters discussed in the Resource Mobilisation Committee. Its first meeting was held in October 2021 and the modality regarding mobilisation of resources from external sources as per the updated NDC 2021 was discussed. To tap funding from donor agencies, respective Ministries had to submit concept notes on all projects captured in the NDC for resource mobilisation.

Accordingly, a template had been circulated to all stakeholders to submit project proposals for their respective sectors. However, given the technical nature of the circulated template and the limited competencies of stakeholders, the latter was having difficulties in formulating proposals.

In March 2022, a call for proposals to identify and prioritise project ideas with climate mitigation and adaptation potential was launched by MOFEPD. The call was opened to all national stakeholders including academic institutions, national and local authorities, public and private companies and civil society organisations.

Stakeholders highlighted in the Climate Change Committee meetings that one of the challenges faced by them regarding the submission of project proposals was lack of staff in the technical cadre for implementation of full-fledged projects related to climate change.

Moreover, in the context of a National Environment and Climate Change Fund roundtable with development partners, project proposals were received from different ministries. Following a screening exercise undertaken by MOFEPD with the collaboration of the Department of Climate Change, only 18 proposals were found to be viable for discussions.

Many of the proposals had to be merged into single project proposals and as such, eight proposals amounting to some US \$ 14.5 million had been obtained and circulated to the development partners in February 2023. Some positive responses had been received and it was expected that further replies would be received by December 2023.

MOFEPD also pointed out that many officers were trained in the drafting of bankable project proposals but, enhanced training sessions were needed to ensure that the proposals were up to the requirements of donor agencies. Moreover, it was highlighted that another challenge was the low rate of disbursement for projects being funded under the National Environment and Climate Change Fund. As of May 2023, the rate of disbursement stood at only 50 per cent

In October 2023, MOFEPD reiterated the need for the formulation of appropriate bankable projects and deplored the fact that Ministries were submitting small and basic project ideas which could not potentially be used for resource mobilisation.

In May 2024, a new Commonwealth National Climate Finance Advisor was appointed for a duration of two years. Based at MOFEPD, the advisor had been recruited to assist Mauritius in increasing access to climate finance through the development of a pipeline of project proposals targeting climate finance funding envelopes and supported by improved cross-ministerial coordination of efforts to operationalise the national climate change frameworks.

A call was made to the Finance Advisor to assist Mauritius in terms of capacity development, especially regarding the formulation and conceptualisation of bankable projects, working in synergy with relevant Ministries and Departments for achieving targets set out in the updated NDC 2021 as well as seeding ideas regarding innovative financing mechanisms such as green bonds.

**Consequence:** Access to climate finance had been a major challenge due to lack of human resources, inadequate capacity to formulate project ideas for bankable projects, and complex templates and criteria from different multilateral funding agencies.

**Root Cause:** The Ministry lacked technical resources to ensure that stakeholders had the required capacities to formulate bankable projects which were essential for the mobilisation of climate finance.

**Recommendation:** The Ministry, in close collaboration with the Ministry of Finance, should ensure capacity building development of sectoral stakeholders to enable them to mainstream strong climate change factors into their projects. The planning, appraisal, execution, and reporting processes of climate-related projects, which are among the key eligibility criteria for climate financing should be enhanced.

### ***Ministry's Response***

This Ministry has been benefiting from the assistance of a National Commonwealth Climate Finance Advisor since 2017. Three capacity building workshops have been organised since then whereby technical support has been provided to key stakeholders for empowering them to bring the climate perspective to their project proposals.

Stakeholders are still having and will continue to have difficulties. Requirements from development partners keep on changing. New officers are posted, and training and upskilling are required at all times.

### **3.5.4 Approved Climate Finance Strategy Not Available**

**Criteria:** In the approved NDC Action Plan 2020-2030, it was indicated that a financial strategy inclusive of innovative funding mechanisms would need to be developed.

**Situation Found:** During the first meeting of IMCCC held in September 2021, it was highlighted that the successful implementation of NDC was highly dependent on the amount of funding made available by developed countries. As such, in January 2022, the Ministry solicited the collaboration of MOFEPD for the development of a resource mobilisation financial strategy and investment plan for the implementation of the NDC.

During the meeting of the Climate Change Committee held in February 2023, it was pointed out that all measures within the NDC Action Plan needed to be closely related to a resource mobilisation strategy to ensure the 35 per cent financial contribution by the Government and the private sector.

In September 2023, MOFEPD indicated that discussions were held with the Strategic Advisor hired under the Taskforce on Access to Climate Finance Initiative for the preparation of a climate finance strategy. In March 2024, it was highlighted that the Advisor had held consultations with different stakeholders for an analysis of climate finance in Mauritius and the former would come up with a National Climate Finance Strategy.

MOFEPD reported, in May 2024 that the Advisor had prepared several strategies under which the country could tap climate finance. However, as of June 2024, a Climate Finance Strategy, duly approved by the Government, aligned with the country's NDC and reflecting the scale and urgency of climate actions, was not available.

**Consequence:** In the absence of an approved Climate Finance Strategy, the mobilisation of funds remained a major challenge for the Government.

**Root Cause:** Concerned stakeholders lacked capacities to devise a Climate Finance Strategy as such a document required technical expertise, thorough data analysis, wide consultations across various sectors and evaluation of investment strategies.

**Recommendation:** The Ministry, in close collaboration with the Ministry of Finance, should ensure that a Climate Finance Strategy, duly aligned with the updated NDC 2021, is developed and that the Strategy includes new funding mechanisms and explores different types of financing instruments to tap both private sector and international funds.

## CHAPTER FOUR

### CONCLUSION

*This chapter concludes against the audit objective based on the analysis and findings supported by audit evidence as elaborated in the previous chapter.*

Climate change has become a growing concern in Mauritius, threatening the prospects for long-term economic and social resilience. To address climate change risks, authorities have been engaged in many climate change initiatives and have set ambitious objectives to support climate change mitigation and adaptation measures.

The Department of Climate Change is facing challenges to meet its functions according to the Climate Change Act. Mechanisms established to facilitate the implementation of climate change measures are not fully functional. The reporting of some ministries on climate actions was insufficient. Additional efforts are needed in capacity building, driving the interest and commitment of stakeholders, and follow-up of climate change measures.

Policy frameworks and strategies have been developed and the Ministry has provided the required support to line Ministries. However, the Ministry has not been able to ensure their sustained implementation. It is critical to have institutional setups where adequate resources are allocated as well as appropriate technology transfer.

In the absence of appropriate guidelines, ensuring the contribution of all stakeholders to climate change actions is a significant challenge. Moreover, climate change vulnerability and risk assessments as well as planning for adaptation remain at an early stage. Climate change data collection, monitoring and evaluation mechanisms to track and assess progress achieved in implementing climate change actions are currently not completely operational.

Whilst the Department of Climate Change has initiated several activities and carried out awareness-raising campaigns, these were not always aligned to international standards. The effective implementation of all elements of Article 6 of UNFCCC will contribute significantly to achieving the ultimate objective of the Convention.

Mauritius, as a SIDS, relies heavily on climate finance to achieve the Government's climate goals. However, there is a substantial financing gap to implement climate change adaptation and mitigation actions. The current budget system is not specifically linked with climate change actions and private sector's contribution is not systematically monitored or reported.

Although climate finance can be made available to developing countries like Mauritius through a number of international initiatives, the latter has limited capacity to access these funds. With the pace at which these climate change actions are being carried out, it is unlikely that the Ministry will be successful in reaching the target of 40 per cent of GHG emission reduction by 2030. Targets can only be achieved until and unless there are stakeholders' commitments to implement NDC recommendations and to provide the required resources.

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**Meetings of the Climate Change Committee as of June 2024**

<b>Year</b>	<b>Serial Number by Year</b>	<b>Meeting</b>	<b>Date</b>
2021	1	1 <sup>st</sup>	30 June 2021
	2	2 <sup>nd</sup>	27 October 2021
	3	3 <sup>rd</sup>	7 December 2021
2022	1	4 <sup>th</sup>	31 January 2022
	2	5 <sup>th</sup>	22 February 2022
	3	6 <sup>th</sup>	28 March 2022
	4	7 <sup>th</sup>	25 April 2022
	5	8 <sup>th</sup>	30 May 2022
	6	9 <sup>th</sup>	27 June 2022
	7	10 <sup>th</sup>	25 July 2022
	8	11 <sup>th</sup>	26 September 2022
	9	Special	8 December 2022
2023	1	12 <sup>th</sup>	2 February 2023
	2	13 <sup>th</sup>	23 March 2023
	3	14 <sup>th</sup>	30 May 2023
	4	15 <sup>th</sup>	28 June 2023
	5	16 <sup>th</sup>	24 August 2023
	6	17 <sup>th</sup>	18 October 2023
	7	Special	23 November 2023
2024	1	18 <sup>th</sup>	15 March 2024
	2	19 <sup>th</sup>	6 May 2024
	3	20 <sup>th</sup>	22 May 2024

*Source: Notes of Meeting of the Climate Change Committee*





## **National Audit Office**

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