





UNITED NATIONS
SUSTAINABLE DEVELOPMENT
COOPERATION FRAMEWORK
MAURITIUS 2024 - 2028



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JOINT STATEMENT

The Government of the Republic of Mauritius and the United Nations Country Team (UNCT) in Mauritius have worked closely in the formulation of this United Nations Sustainable Development Cooperation Framework (UNSDCF) 2024-2028. As a longstanding and trusted partner of the Government and the people of Mauritius over many decades, the United Nations is thankful to the Government of Mauritius for the joint collaborative effort that has resulted in the new UNSDCF that is aligned to the development priorities of the Government of Mauritius. The priorities agreed under the UNSDCF provides a clear joint action plan for both the Government of Mauritius and the UN System to address challenges that impede the acceleration of the implementation by Mauritius of the 2030 Agenda for Sustainable Development and the Agenda 2063 for Africa.

The UNSDCF is the single most important document for the United Nations Development System in seeking to support the Government of Mauritius in accelerating implementation of the Sustainable Development Goals (SDGs). It is simultaneously the main tool for realizing

United Nations reform at the national level and the touchstone from which the United Nations derives its collective development results. The UNSDCF is signed by the Government of Mauritius and the UNCT at a moment of heightened significance in our mutual intention for advancing inclusive, rights-based, sustainable and "risk and resilience informed" development. Considering lessons learnt from the impacts of the COVID-19 pandemic on development progress, the UNSDCF pays particular attention to strengthening resilience to future shocks and tests through support to institutions and communities at all levels.

In arriving at the configuration of priorities, outcomes and outputs contained within the UNSDCF, the UNCT led a deep process of analysis. A comprehensive review was undertaken to better understand what is happening in Mauritius in terms of development, and why. A root cause analysis was also used to guide the UNCT in the selection of priority areas of work where the United Nations can engage in systemic, transformative change at scale to best support the work of the Government.

Our mutual intention for advancing inclusive, rights-based, sustainable and "risk and resilience informed" development.

An extensive process of consultations accompanied the unfolding process and direction of this UNSDCF. This included a Strategic Prioritization Retreat (SPR) co-hosted by the Government of Mauritius and the UNCT on 20-21 March 2023. At the SPR the emergent national priorities of the Government were discussed. Representatives of the Government, the private sector, civil society organisations (CSOs), industry associations and academia participated in the SPR and reached consensus on the areas of focus for United Nations collaboration over the period 2024 - 2028. As noted above, the key feature entails strengthening capabilities for resilience and risk-informed, risk-tested and rights-based development alongside climate change adaptation. Prospects for blue/ocean, green, digital and circular economic transformation, and food, water

and energy systems strengthening also emerged as priorities. Reform of the education and skills systems, and sourcing financing, innovation and digital solutions were also key going forward.

Hereby, the Government of the Republic of Mauritius and United Nations Agencies, as signatories to this UNSDCF, confirm our collaborative intent to bring the results outlined in this UNSDCF. The UNCT undertakes to leverage all the comparative advantages of the United Nations system, including through its individual agencies to ensure the United Nations delivers as one system. Working together with the Government and people of Mauritius in a transparent and accountable manner we pledge to advance the 2030 Agenda for Sustainable Development for the benefit of the State of Mauritius and all its people.

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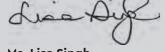




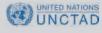
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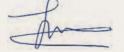




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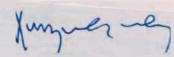
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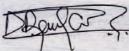




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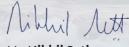
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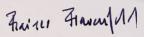


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EXECUTIVE SUMMARY

Mauritius, despite facing structural constraints and related exposure to structural vulnerabilities as a Small Island Developing State (SIDS), has made significant progress in human development¹. Relevant governance, demographic, social, economic and ecological features are further outlined. The UNSDCF outlines the challenges to human development, poverty reduction and inequality reduction in Mauritius. It describes the impact of the COVID-19 pandemic and highlights the main gaps and challenges to further acceleration towards SDG progress (as summarized in Figure 1 below). It provides an overview of the implementation status of the SDGs, highlighting the best practices and gaps and challenges identified, with a specific focus on the most vulnerable populations.

Through the agency of its Programme Management Team (PMT) the UNCT in Mauritius facilitated an extensive process of consultations with the various line Ministries and departments of the Government of Mauritius in December 2022. The UNCT reviewed the emerging priorities in January 2023. A Strategic Prioritization Retreat (SPR) was co-hosted with the Government of Mauritius and the UNCT on 20-21 March 2023. This brought national development stakeholders together to consolidate commitment around the emergent priorities for the UNSDCF. The key themes arising from those consultations included:

- The opportunity presented within the UNSDCF for a new UN approach, and for new partnerships, with improved horizontal integration and expertise from across the region;
- Strengthened attention to vulnerabilities, risks and disruptors, in particular in food, water and energy systems, climate and environmental changes;
- Three major transformations are underway: i) towards a green Mauritius; ii) the blue economy and; iii)
 digitalization. These are mutually reinforcing and can also strengthen national resilience;
- The need to ensure people centred development that rapidly gears up to addressing skills mismatch and competency challenges, anticipating the dynamic demands of the future economy;
- Demographic factors, including consideration of the ageing population, incurring a greater dependency
 ratio, engagement of the diaspora and migration management, ensuring an approach based on rights
 and inclusion for the most vulnerable groups, with particular focus on youth and people with disabilities;
- Partnerships across the development spectrum are required to mobilize a 'whole of society approach' for SDG acceleration;
- The importance of enhancing the digital economy through better collection, analysis, security of data, quality and reliable data;

Participants at the SPR mapped out the main development pathways required for securing a successful outcome in each of the emergent UNSDCF priority areas (see below), including the identification of obstacles to be overcome, strategies for success, including testing against possible risks². The UNSDCF concept and draft results framework (RF) for the UNSDCF were further validated through further discussions with Government (Annex 1)^{3/4}.

- 1 Mauritius has an HDI score of 0.802 UNDP, Human Development Index Report 2021-22, 2022
- 2 This sequence of steps provided the basis for the UNSDCF theory of change
- 3 The SPF (2018-2023) Evaluation generated the following key lessons learned and recommendations: 1. Improve strategic partnerships: Involve all stakeholders (especially private sector and civil society) in the design of the CF 2024-28 and popularise the content of the RRF for stakeholder buy-in; 2. Improve effectiveness: sharpen and focus the RRF and monitoring and evaluation (M&E); 3. Improve coherence and efficiencies: streamline UN interventions, develop joint programmes / work plans in areas of UN comparative advantage, and align to the RRF of the CF; 4. Improve convening and coordination functions: establish results groups co-chaired between UN and Government for mutual ownership and accountability, monitoring and reporting.
- 4 In addition to these important consultations, an independent evaluation of the preceding United Nations Strategic Partnership Framework (SPF) (UNDAF) (2018 2023) provided an important source of learning.

Provide strategic support for a whole of Government policy and systems shift towards achieving greater RESILIENCE and INCLUSION.



The UNSDCF theory of change (see Annex 1) summarizes the development pathway for Mauritius that is inclusive, sustainable and resilient. It is mindful of the risks and assumptions upon which the development strategy is based. It identifies a number of key development priorities in the form of outcomes and interagency outputs, around which the UN will coalesce its interventions. These are corralled broadly across the 'people,' 'prosperity,' and 'planet' domains of the 2030 Agenda for Sustainable Development. They aim to systematically support human development and the strengthening of the social contract rooted in human rights, to accelerate economic transformation in the blue, green, and digital economies to enhance access to all to their socioeconomic rights, whilst protecting and restoring Mauritius' natural environment and boosting adaptation to climate change including disaster risk reduction. Underpinning these efforts, the role of effective and accountable institutions at all levels is recognised.

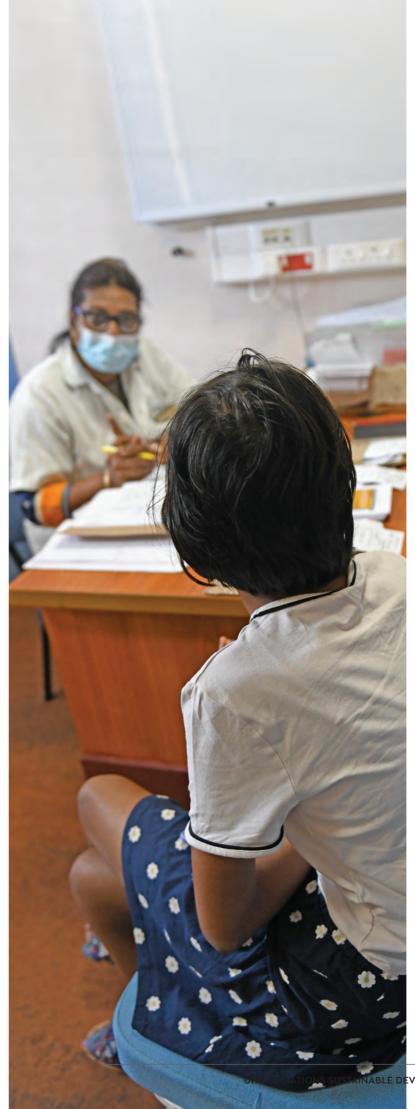
The UNSDCF sets out the core principles, which lie at the heart of the 2030 Agenda for Sustainable Development. This includes a human rights-based approach with a particular emphasis on inclusion and 'leave no one behind,' accompanied by a strong focus on gender equality and women's empowerment. The mutually reinforcing principles of resilience and sustainability have been integrated within each priority area. Cross-cutting areas in which the UN also has an important role to play are data, digitization/ digitalisation, financing, and innovation. Bearing in mind Mauritius' specific vulnerabilities as a SIDS, the desired adjustment guiding the theory of change (Annex 1) is resilience building, in all dimensions of sustainable development: social, economic and environmental.

The UN supports Member States in their comprehensive and integrated pursuit of the 2030 Agenda and SDGs. It provides support to Government, local authorities and other development stakeholders at all levels. In this respect, collaboration between the UN and Government of Mauritius is well understood and longstanding. Both institutions possess a strong resolve to implement human rights treaties and conventions to which the country is party, including to advance economic, social, environmental, and cultural rights and development based on principles of equality, inclusion, resilience, and sustainability.

Throughout implementation of this UNSDCF, the UN will support Mauritius by leveraging its global network of development expertise and draw continuously on this pool to capitalize on the exchange of development best practices through North-South, South-South and Triangular Cooperation mechanisms with a special focus on regional and sub-regional collaboration. The UN will provide a strongly synergised, coordinated and highly focussed approach to the priorities, outcomes and inter-agency outputs. The UN will support forward-looking analysis for science-based policy making and strategic planning, and facilitate multi-stakeholder dialogue, informed by quality and timely data, digital tools, strategic foresight, and innovative approaches and solutions.

The Budget 2023-2024 and its accompanying budget speech showed that the main national priorities are indeed fully aligned with Cooperation Framework (CF) outcomes and outputs: Social protection, health and education; Economic diversification; Food and Energy Security; transition to a sustainable economy and adaptation to climate change are amongst them. The UNSDCF is fully aligned with the five over-arching objectives of the Government Programme, as well as the orientations given by the Budget 2023-2024⁵.

The whole elaboration process was co-led with the Ministry of Foreign Affairs, which involved the Prime Minister Office, the Ministry of Finance, Economic Planning and Development, and all relevant line Ministries and public entities to ensure perfect alignment with short and longer-term priorities, policies and programmes. Inclusion, resilience, and sustainability, alongside innovation and digital transformation are at the heart of both the Government's development strategy as well as the 2030 Agenda for Sustainable Development.



PRIORITY 1: PEOPLE - FOSTERING A HUMAN DEVELOPMENT APPROACH FOR AN INCLUSIVE AND THRIVING SOCIETY.

OUTCOME 1: By 2028, all people in Mauritius thrive in a youth and gender responsive environment providing access to equitable and inclusive services and opportunities, within sustainable and resilient social systems.

Four areas have been identified for collaborative working to deliver transformative results that achieve impact at scale. The overall level of support provided by the UN will focus strongly on strengthening the resilience and relevance of institutions, systems and services in the health and social protection sector, education and skills sector, specific support for migrants in line with a human rights-based approach and institutional support for access to justice and improved accountability.

In this regard, the UN will focus on the delivery of the following outputs to significantly advance progress in this outcome area:

- **Interagency Output 1.1:** Social protection and health systems are better able to deliver timely, equitable and innovative services to all, especially youth, women, and migrants. [FAO, IOM, ITU, UNECA, UNFPA, UNHCR, UNODC, UNWomen, WHO]
- Interagency Output 1.2: More people, especially youth, women and persons living with disabilities, have access to education and vocational training that enables them to access socioeconomic opportunities. [ILO, ITU, UNECA, UNFPA, UNHCR, UNIDO, UNWomen]
- Interagency Output 1.3: Safe, regular and orderly migration for inclusive socio-economic development is promoted. [ILO, IOM, UNHCR, UNODC]
- Interagency Output 1.4: Strong, efficient and accountable institutions provide improved access to justice, particularly for vulnerable groups. [ITU, OHCHR, UNECA, UNHCR, UNODC, UNOPS, UNWomen]

⁵ Government Programme 2020 – 2024, Towards An Inclusive, High Income And Green Mauritius, Forging Ahead Together, Address by the President of the Republic of Mauritius, 24 January 2020.

PRIORITY 2: PROSPERITY – ADDRESSING STRUCTURAL VULNERABILITIESAND BOOSTING SUSTAINABLE ECONOMIC TRANSFORMATION.

OUTCOME 2: By 2028, Mauritius has a resilient, sustainable, and inclusive economy that allows all people, especially youth, women and persons living with disability, to access sustainable livelihoods and food security.

Two critical areas for collaborative working have been identified in which transformative results can be achieved. In order to realize these goals, the UN will partner with the Government and private sector to enable acceleration on the various prospects for the blue, green, circular and digital economy. The United Nations will also provide support to enable transitions within the food, water and energy systems of the country. Financing frameworks, digital transformation and partnerships with the private sector will seek to accelerate attainment of the SDGs and the fulfilment of human rights for all. The UN will focus on the delivery of the following inter-agency outputs in order to significantly advance progress in this outcome area:

- Interagency Output 2.1: Enhanced, innovation driven blue, green, circular and digital economy that
 provides opportunities for all, in particular youth, women, persons living with disabilities and other
 vulnerable groups. [FAO, IFAD, ILO, ITC, ITU, UNDP, UNECA, UNEP, UNESCO, UNIDO, UNODC, UNWomen]
- Interagency Output 2.2: Food security is enhanced for all especially children, youth, women and other
 vulnerable groups ensuring the transition of food, water and energy systems towards sustainability.
 [FAO, IFAD, ITC, UNDESA, UNDP, UNECA, UNEP, UNIDO, WHO]

PRIORITY 3: PLANET - ENHANCING RESILIENCE TO THE TRIPLE PLANETARY CRISIS.

OUTCOME 3: By 2028, Mauritius has integrated, gender sensitive and adapted systems for disaster risk reduction and climate change adaptation that will address climate induced disasters, biodiversity loss and pollution.

In line with the UN Secretary General's statement on the triple-planetary crisis, the UN will support the conservation, preservation and restoration of Mauritius' precious natural resources and biodiversity, as well as adaptation to climate change and disaster risk reduction. Simultaneous efforts will be made to ensure that all forms of air, water and land pollution are reduced, and that hazardous substances and pathogens are better controlled. The UN will step up its support to enhance access to climate financing, including climate and loss and damage funds, by supporting Government entities and civil society organizations (CSOs) in building capacities and project pipelines to access funds, and advocating for more access to concessional and climate finance for middle- and high- income SIDS. The UN will focus on the delivery of two outputs:

- Interagency Output 3.1: Policy and regulatory framework are strengthened and innovative technologies are leveraged to accelerate climate change actions through the promotion of nature-based solutions, access to climate finance and disaster risk reduction. [FAO, IFAD, IOM, ITU, UNDESA, UNDP, UNDRR, UNECA, UNEP, UNFPA, UN-Habitat, UNIDO, WHO]
- Interagency Output 3.2: The country's biodiversity is protected and the pollution of ecosystems is curbed, allowing natural ecosystems to thrive. [FAO, IFAD, ITU, UNDP, UNECA, UNEP, UNESCO, UN-Habitat, UNODC]



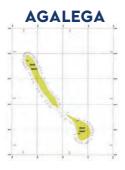
The Mauritius Ministry of Foreign Affairs, Regional Integration and International Trade is the primary Government counterpart for the joint coordination, implementation and monitoring of this Cooperation Framework. A Joint Steering Committee (JSC), co-chaired by the Secretary for Foreign Affairs and the UN Resident Coordinator (UNRC), will be responsible for the strategic oversight and direction, ensuring overall coordination and interaction between the Government of Mauritius, partner entities and the United Nations system.

The UNCT, under the leadership of the UN Resident Coordinator, will be responsible for the overall effectiveness and implementation of the United Nations Development System (UNDS) contributions and results set out in this Cooperation Framework. The Cooperation Framework will be translated into a joint work plan (JWP) of the UNCT as the primary vehicle for ensuring collaborative implementation. The UNCT will devolve implementation responsibilities upon its PMT and functional results and thematic groups as required. The UNCT, in collaboration with the Government and national stakeholders, will prepare an annual implementation progress report as required for presentation and consultation with the JSC. Monitoring the implementation progress of the UNSDCF will be based principally on the attached Results Framework (Annex 1) and will be co-led by the Government and the UNCT in close collaboration with the relevant government agencies. A final independent evaluation of the UNSDCF will be conducted in 2027.

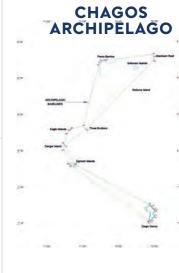


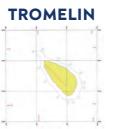
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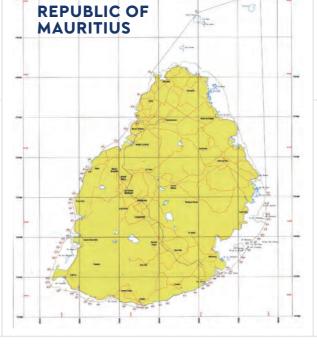
AfCFTA	African Continental Free Trade Area	JWP	Joint Work Plan
BOS	Business Operations Strategy	LGBTQI+	Lesbian, Gay, Bisexual, Transgender, Queer,
CCA	Common Country Analysis		Intersex and all other gender identities or sexual orientations
CEDAW	Convention on the Elimination of all forms	LMIS	Labour Market Information System
	of Discrimination Against Women	LNOB	Leave No One Behind
COVID-19	Coronavirus disease		
CS0	Civil Society Organisation	M&E	Monitoring and Evaluation
CO2eq	Carbon dioxide equivalent	MEL	Monitoring, Evaluation and Learning
DRM	Disaster Risk Management	MMR	Maternal Mortality Rate (MMR)
EEZ	Exclusive Economic Zone	MPI	Multidimensional Poverty Index
EPI	Environmental Performance Index	MSMEs	Micro, Small, and Medium-Sized Enterprises
FAO	Food & Agriculture Organisation	NCD	Non-Communicable Diseases
GBV	Gender-based Violence	NCDIs	Non-Communicable Diseases and Injuries
GDI	Gender Development Index	NDC	Nationally Determined Contribution
GDP	Gross Domestic Product	NDS	National Development Strategy
GHG	Greenhouse Gas	NEET	Not in Education, Employment or Training
GNI	Gross National Income	NGO	Non-Government Organisation
GTG	Gender Theme Group	OHCHR	Office of the High Commissioner
HDI	Human Development Index		for Human Rights
HRTG	Human Rights Theme Group	OMT	Operations Management Team
IFAD	International Fund for Agricultural Development	PMT	Programme Management Team
IFI	International Financial Institutions	PSEA	Protection against Sexual Exploitation and Abuse
IHDI	Inequality adjusted Human Development Index	RF	Results Framework
ILO	International Labour Organization	R&D	Research and Development
IMR	Infant Mortality Rates	RCO	Resident Coordinator's Office
INFF	Integrated National Financing Framework	REC	Regional Economic Community
IOM	International Organization for Migration	SDG	Sustainable Development Goal
ITC	International Trade Centre	SEA	Sexual Exploitation and Abuse
ITU	International Telecommunication Union	SIDS	Small Island Development State
JSC	Joint Steering Committee	SME	Small and Medium Sized Enterprises













SPF	United Nations Strategic Partnership Framework	UNFPA	United Nations Population Fund
SSTC	South-South and Triangular Cooperation	UNFCCC	United Nations Framework Convention
tCO2e	Tonnes of carbon dioxide equivalent		on Climate Change
TOC	Transnational Organized Crime	UN-Habitat	United Nations Human Settlements Programme
TVET	Technical and Vocational Education and Training	UNHCR	United Nations High Commissioner for Refugees
UHC	Universal Health Coverage	UNICEF	United Nations Children's Fund
UN	United Nations	UNIDO	United Nations Industrial Development
UNAIDS	Joint United Nations Programme on HIV/AIDS		Organization
UNCT	United Nations Country Team	UNITAR	United Nations Institute for Training
UNCTAD	United Nations Conference on		and Research
	Trade and Development	UNODC	United Nations Office on Drugs and Crime
UNDESA	United Nations Department of Economic and Social Affairs	UNOPS	United Nations Office for Project Services
UNDP	United Nations Development Programme	UNRC	United Nations Resident Coordinator
UNDRR	United Nations Office for	UNSDCF	United Nations Sustainable Development
	Disaster Risk Reduction		Cooperation Framework
UNDS	United Nations Development System	UNV	United Nations Volunteers
UNEP	United Nations Environment Programme	UN Women	United Nations Entity for Gender Equality
UNECA	United Nations Economic Commission		and the Empowerment of Women
	for Africa	VSPW	Visioning and Strategic Prioritization Workshop
UNEG	United Nations Evaluation Group	WHO	World Health Organization
UNESCO	United Nations Educational, Scientific	WTO	•
	and Cultural OrganizationL	WIO	World Trade Organisation

STRUCTURE OF THIS UNSDCF

Chapter 1 of this UNSDCF begins with a brief summary of the Mauritius' country context before highlighting a number of gaps and challenges that appear to be holding the country back from accelerated progress towards the 2030 Agenda for Sustainable Development and SDGs. This is followed by an outline of the national development priorities for Mauritius.

Chapter 2 describes how the UN Development System aims to support implementation of the 2030 Agenda for Sustainable Development in Mauritius. It briefly introduces the analysis conducted by the UNCT and the stakeholder consultation process that informed the identification of the UNSDCF priorities and focus areas of UN support for the period 2024 – 2028.

Based on the root cause analysis, the UNSDCF goes on to outline the theory of change and rationale for the UNSDCF. Through the UNSDCF, the UNCT has been commissioned to seek to address structural and systemic issues and identify those areas that hold the greatest prospect of achieving transformative change at scale. The theory of change helps to navigate the inter-connected development pathway across the entirety of the UNSDCF and provides the causal chain of attribution that the UN seeks to achieve through its various interventions at the level of inter-agency outputs, and the contribution the UN thereby makes towards each outcome.

Underpinning all of these endeavours the UNSDCF sets out the core principles which lie at the heart of the 2030 Agenda for Sustainable Development. As noted in the mutual declaration at the front of this document, Likewise, both the UN and the Government are committed to ensuring the UNSDCF is implemented using a people-centred, human rights-based approach, in which inclusion, gender equality and women's empowerment, and 'leave no one behind' are fully applied to the Mauritius context.

In acknowledgement of Mauritius' specific vulnerabilities as a SIDS, the central idea of this Cooperation Framework is resilience. The main areas of focus are:

- Sustainability of Health and Social Protection Systems, Future-oriented Education and Skills, Strong Institutions and Migration management for a resilient social contract rooted in human rights (People).
- Economic Diversification through unleashing the Blue, Green, Circular and Digital Economy, and Food, Energy and Water Security for a resilient economy (Prosperity).
- Climate Action, Disaster Risk Reduction and Biodiversity Protection for resilient ecosystems (Planet).

Based on this, the main body of the UNSDCF priorities, outcomes and inter-agency outputs are systematically presented as follows:

PRIORITY 1. PEOPLE

Fostering a Human Development Approach for an inclusive and thriving society. Four UN interagency areas of support are provided in outcome area one, focused on the rights to social protection, health, education and vocational training, labour migration, including access to justice and accountable institutions.

PRIORITY 2. PROSPERITY

Addressing structural vulnerabilities and boosting sustainable economic transformation. Two UN inter-agency areas of support are provided in outcome area two, focused on innovation driven blue, green, circular and digital economy, and the transformation of food, energy and water systems.

PRIORITY 3. PLANET

Enhancing resilience to the triple planetary crisis.

Two UN inter-agency areas of support are provided in outcome area focused on climate change actions through the promotion of nature-based solutions, access to climate finance and disaster risk reduction alongside a reduction in pollution and bio-diversity protection and restoration.



Within each of these three outcome areas, an outcome level theory of change is provided to convey the link between the root cause analysis and the development pathways identified by the Government and development partners at the SPR. The focus areas of UN intervention and support were subsequently refined further through consultations with the UNCT, the UNCTS PMT⁶ and following additional meetings with Government. Important inter-linkages and interdependencies across the 2030 Agenda for Sustainable Development are mentioned. In this respect, the comparative advantages of the UN Development System are set out.

Besides the root cause analysis and the development pathways identified by the Government and development partners at the SPR, the CF is based on the findings of the evaluation of the Strategic Partnership Framework (SPF) 2019-2023. One of the recommendations is to ensure the finalization of any unfinished business, ensuring the transition from the SPF to the CF of ongoing activities which implementation should continue beyond 2023.

Chapter 3 explains the primary oversight, management and accountability structures governing implementation of the UNSDCF. It explains the respective roles of the Government and the UN in this regard, including for integrated annual work planning, the operation of specialist thematic groups, as well as reporting, monitoring and evaluation arrangements. The detailed Results Framework against progress will be monitored and presented is set out as Annex 1.

Although it is not included in the Annexes, a UNCT Configuration document, including financial resources available and to be mobilized by each agency, will be finalized in the weeks following the signature of the UNSDCF, signed by the UN entities participating in the UNSDCF, and shared with the Government of Mauritius. Annual Joint Work Plans including financing provisions will be prepared by the UNCT and shared each year with the UNSDCF Joint Steering Committee.

⁶ The Prorgamme Management Team (PMT) of the UN was convened for a two-day retreat in January 2023 to work through the details of the root cause analysis and early identification of the emergent UNSDCF priority areas, including the theory of change and indicative collaborative output areas.



Mauritius has a total land area of 2,040 km², and an **Exclusive Economic Zone (EEZ)** covering 2.3 million km².



COUNTRY CONTEXT

Mauritius is a Small Island Developing State (SIDS) located in the Indian Ocean and situated off the eastern coast of Africa. The population was approximately 1.2 million people in 2022.7 Despite its small size, Mauritius has a high population density, the highest in Africa, with an estimated 615 people per square kilometre.8 The population -38 years of median age in 2022 - is rapidly ageing, and Mauritius is one of the few countries in the world with a negative population growth over the last decade.9

Mauritius, as other SIDS, have specific vulnerabilities and despite its upper middle-income status, continue to be a special case for sustainable development. Mauritius is known for its ethnic, cultural, and religious diversity, and although English is the official language, Mauritians are also fluent in, French, Mauritian Creole and a plethora of Asian languages.10

Geography and **Natural Environment**

Mauritius has a total land area of 2.040 square kilometres, and an exclusive economic zone (EEZ) covering 2.3 million square kilometres.11 The island's lagoons, which are enclosed by coral reefs, are home to a rich variety of marine life, including fish, sea turtles, and dolphins. Mauritius has a tropical maritime climate, with temperatures ranging from 20 to 30 degrees Celsius, and is prone to tropical cyclones. 12 Some plant and animal species are endemic to Mauritius, including several bird species. Some plants, such as the Mauritius ebony and the trochetia, are endangered species.¹³

Governance

Mauritius has a stable democracy characterised by good governance and a high degree of political and civil freedom. 14 The country conducts free and fair elections, has independent media sources, and citizens are able to express their opinions in general.¹⁵ Whilst suffrage is universal for citizens over 18 years old, and participation in politics is open to women and minorities, there have been greater numbers of men than women holding legislative seats and cabinet positions.¹⁶

Human Development, Inequality and Growth

Mauritius has made significant progress in human development over the years, as reflected in the latest figures from the Human Development Index (HDI). Mauritius has an HDI score of 0.80217, which is considered "very high". This is based on increases in life expectancy, which rose from 72 years to 75 years, expected years of schooling rose from 12.2 years to 15.1 years, mean years of schooling increased from 6.2 to 9.5 years, and GNI grew from 12,032 PPP\$ to 25,266 PPP\$ between 2000 and 2019.18

The Gini coefficient decreased from 0.414 in 2012 to 0.4 in 2017, showing a slight improvement in income distribution¹⁹. The increase in relative poverty was mostly driven by the slow catching up of the lowest incomes after a long period of increasing household income inequality from 2000 to 2015, when individual earnings were rising faster at the top than at the bottom of the distribution.

- 7 Statistics Mauritius, Population Census 2022, 2023

- 10 2022 Population Census_Main Results_18112022.pdf (go https://statsmauritius ovmu.org/Documents/Census_and_Surveys/HPC/2011/HPC_TR_Vol2_ Demography_Yr11.pdf vmu.org), 9
- 11 Mudhawo, A. I., & Subramani, S. E. (2020). Tsunami impact assessment and evacuation strategy for grand sable village, mauritius, using remote sensing and geographical information system (GIS). Int. J. Eng. Trends Technol, 68, 43-49.
- 12 Staub, C. G., Stevens, F. R., & Waylen, P. R. (2014). The geography of rainfall in landscape characteristics on a small volcanic island. Applied Geography, 54, 222-234
- 13 Venkatasamy, R. Endangered Endemic Fauna and Flora of the Indian Ocean
- 14 Mauritius received a score of 86 out of 100 in the Freedom House 2022 report
- 16 Yoon, M. Y., & Bunwaree, S. (2006). Women's Legislative Representation in Mauritius:'A Grave Democratic Deficit', Journal of Contemporary African
- 17 UNDP, Human Development Index Report 2021-22, 2022
- 18 https://www.undp.org/sites/g/files/zskgke326/files/migration/mu/HDR-2020

However, this dynamic changed recently with the introduction of measures supporting the lowest wages, especially the increase in the minimum wage.

GDP growth remained relatively stable but slowed from around 5% in yearly average before the 2008 crisis to around 4% from 2008 to 2019. Moreover, the effects have been uneven for different groups, and had a negative impact on natural ecosystems.

COVID-19 Impact and Recovery

The COVID-19 pandemic had a socioeconomic impact on Mauritius among the highest in the World, mainly due to the country's high reliance on tourism and external trade, and limited fiscal space as a SIDS for immediate response²⁰. The economy contracted by 14.5 percent in 2020, and unemployment rose from 6.7 percent in 2019 to

9.2 per cent in 2020²¹. Furthermore, the increase in demand for healthcare services placed a strain on the health system and health infrastructure, highlighting inequalities in healthcare²². The education system was largely impacted, with many schools and universities closing without adequate preparedness for remote learning. An Education Resilience Strategy was implemented at both primary and secondary levels to ensure that there is continuity of learning during the closure of schools. Moreover, the school calendar was also extended to ensure students did not lag behind.

Thanks to rapid and prolonged Government support to businesses and households, and despite inflation, rising interest rates and global economic disruptions, post-COVID rebound was quick and impressive, the economy grew by 3.4% in 2021, and 8.8% in 2022, with a projection by Maurice Strategie of 7.3% in 2023²³. Unemployment decreased to reach 6.8 per cent at the end of 2022, and investments grew by 7.8 per cent that same year.

GAPS AND CHALLENGES

Mauritius has made significant progress towards achieving the SDGs and recovered well from the Covid-19 pandemic, although gaps and challenges remain to achieve the SDGs. Whilst Mauritius is an upper middle-income country, it continues to experience persistent inequality²⁴ (SDG 10) relating to, income (SDG 8), accessibility and gender (SDG 5), hindering progress towards achieving many of the SDGs relating to poverty (SDG 1), hunger (SDG 2), health (SDG 3), and education (SDG 4). Whilst the education system is strong in Mauritius a gap appears to exist between the education that is offered, and the skills required for jobs in the country.

Gender inequality remains a major challenge in Mauritius as evidenced by high levels of gender-based violence, increasing around fivefold in 2020²⁵, estimated to affect over 24 percent of women in Mauritius²⁶. The Government has made efforts to address this challenge through the creation of the National Strategy and Action Plan of the High-Level Committee on the Elimination of Gender Based Violence to address gender-based violence. Gender pay gap has been decreasing consistently over the last decades, although women still earn less than men in many industries and there are gaps in bank account ownership and usage leading to further exclusion from economic activities²⁷. Moreover,

- 19 Governement of Mauritius, Voluntary National Review report, 2019
- 20 UN Mauritius, The Socio-Economic Impact of COVID-19 in Mauritius, 02 March 2021, available at https://mauritius.un.org/sites/default/files/2021-03/the-socio-economomic-impact-assessment-of-covid-19-in-mauritius.pdf, 21.
- 21 https://www.worldbank.org/en/country/mauritius/overview
- 22 UN Mauritius, The Socio-Economic Impact of COVID-19 in Mauritius, 02 March 2021, available at https://mauritius.un.org/sites/default/files/2021-03/the-socio-economomic-impact-assessment-of-covid-19-in-mauritius.pdf. 36.
- 23 Statistics Mauritius, National Account Estimates, June 2023
- 24 Fauzel, S. (2019). Tourism and income inequality in Mauritius: An empirical investigation. In The Routledge Handbook of Tourism Impacts (pp. 109-120). Routledge.
- 25 Ambareen Beebeejaun, Krishnee Adnarain Appadoo, Roopanand Mahadew, An Assessment of the Mauritian Legal and Regulatory Measures to Mitigate Domestic Violence in the Wake of COVID-19: A Comparative Study with South Africa, International Journal of Law, Policy and the Family, 36, Issue 1, 2022, ebac015, https://doi.org/10.1093/lawfam/ebac015
- 26 https://pmo.govmu.org/Communique/PM0%20-%20National%20Strategy%20 TP%20FINAL%20WEB.pdf
- 27 https://financialservices.govmu.org/Documents/Gender%20Policy%20 Statement.pdf, 6. See further Committee on Economic, Social and Cultural Rights, Concluding observations on the fifth periodic report of Mauritius, E/C.12/ MUS/CO/5 (2019). These recommendations speak to SDG 5 (Gender Equality), SDG 8 (Decent Work and Economic Growth) and SDG 4 (Quality Education).



traditional gender roles can hinder women's participation in the workforce, access to education and healthcare as well as overall participation in public and private decision-making²⁸.

As a SIDS, Mauritius is highly vulnerable to the impacts of climate change²⁹. Rising sea levels, increased frequency and intensity of extreme weather events, and coral bleaching pose a threat to the environment and ecosystems of Mauritius, which may then affect the population's standard of life through changes to tourism and fishing³⁰ and possible displacements.

Mauritius is highly reliant on imports, which exposes the country to unfavourable changes in global markets and supply chain disruptions, impacting on food security (SDG 2), health (SDG 3), energy (SDG 7), growth and employment (SDG 8), among other SDGs. Additionally, high levels of imports lead to significant waste and contributes to the carbon footprint of Mauritius, suggesting that the country faces challenges to achieve responsible consumption and production (SDG 12) as well as climate action (SDG 13).

Although data disaggregation is lacking to analyse access to services and opportunities for some specific groups, several qualitative studies suggest

that women, children, persons with disabilities, persons living with HIV/AIDS, older persons, drug users, migrants, and young people are at risk of being left behind in Mauritius due to intersecting factors and barriers, some of them deeply rooted in socioeconomic and cultural patterns.

As an upper middle-income country, Mauritius faces challenges in receiving funding. To enable Mauritius to achieve the 2030 Agenda for Sustainable Development, the country must build resilience by addressing the challenges of inequalities, and its over-reliance on imports. It is crucial to ensure that while addressing the root causes of these challenges, we ensure that progress towards achieving the SDGs remains inclusive and equitable for all.

Finally, a challenge is the strong alignment of a shared, long-term vision for the country's sustainable development with the 2030 Agenda for Sustainable Development. A solid culture of dialogue between public and private sectors exists in Mauritius, and together with a genuine commitment towards sustainability from most businesses, lay the ground for a strong public-private collaboration. However, in the absence of a long-term vision, this dialogue is hardly leading to joint public and private transformative investments.

²⁸ Tandrayen-Ragoobur, V., Gokulsing, D., & Irving, Z. (2021). Social policies, risks and vulnerabilities: A gender perspective for Mauritius. Journal of International and Comparative Social Policy, 37(3), 273-292.

²⁹ Committee on Economic, Social and Cultural Rights, Concluding observations on the fifth periodic report of Mauritius, E/C.12/MUS/C0/5 (2019) paras 9-10. In 2018, the CEDAW noted the lack of information on the involvement of women in developing policies aimed at resilience, or the impact of programmes

aimed at engaging women as change agents, Committee on the Elimination of Discrimination against Women, Concluding observations on the eighth periodic report of Mauritius, CEDAW/C/MUS/CO/8 (2018) para 35.

³⁰ Beeharry, Y. D., Bekaroo, G., Bokhoree, C., & Phillips, M. R. (2022). Impacts of sea-level rise on coastal zones of Mauritius: insights following calculation of a coastal vulnerability index. Natural Hazards, 114(1), 27-55.

NATIONAL VISION FOR SUSTAINABLE DEVELOPMENT

The Government Programmes for 2015 to 2019³¹ and 2020-2024 outlined the determination of the Government of Mauritius (GoM) to "...transform Mauritius into a truly forward looking, environmentally sustainable, economically vibrant, and innovative country with modern infrastructure, global connectivity, high skills and technology". This political will translates into different sectoral and cross-cutting priorities, with implications for all three dimensions of sustainable development: social, economic, and environmental.

Mauritius' development trajectory is presented in a series of three-year strategic plans, the current Government Programme 2020-2024, as well as in sectoral policies and in the annual budget speech, which defines prioritized programmes and funding allocations on a yearly basis.

The Budget 2023-2024 and its accompanying Budget Speech showed that the main national priorities are indeed fully aligned with CF outcomes and outputs: social protection, health and education; economic diversification; food and energy security; and adaptation to climate change are amongst them.

Finally, it is important to note that the CF is fully aligned with the regional sustainable development agenda Africa 2063, and its seven aspirations and twenty goals, especially on prosperity, sustainable growth, regional integration, good governance, and human-centered development.

PROGRESS TOWARDS THE SDGS

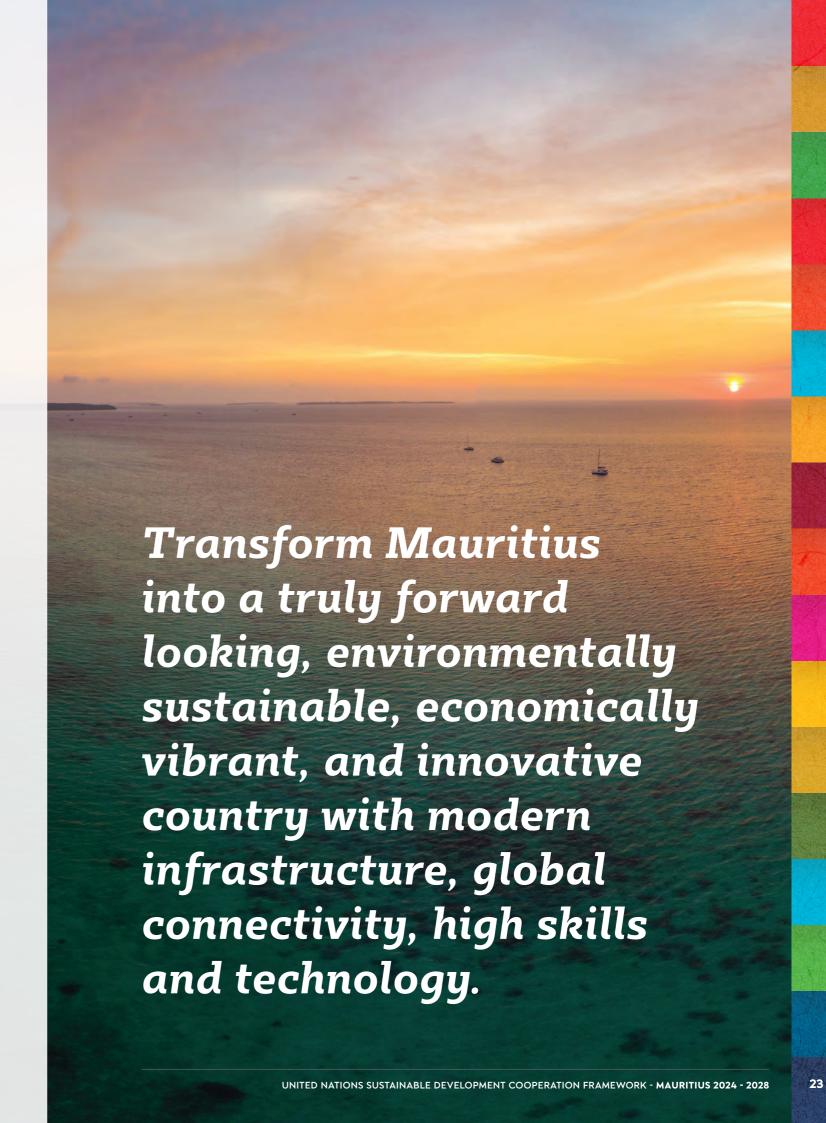
Mauritius' progress on the SDGs is outstanding compared to the regional average, and it ranked first in Sub-Saharan Africa in the SDG Index Report 2023 (93rd out of 166 globally). The Report shows

one SDG out of 17 as achieved (SDGs 1), three as on track (SDGs 6, 9, and 17), two as moderately improving (SDGs 5 and 8), and nine as stagnating (SDGs 2, 3, 4, 7, 11, 13, 14, 15, and 16)³².

Figure 1. SDG Snapshot for Mauritius³³



31 Government of Mauritius, Government Programme 2015 – 2019, Achieving Meaningful Change, 2015. 32 SDSN, SDG Index and Dashboards, 2023 33 lbid.



Poverty, social protection, food security (SDG 1 and 2): Prior to COVID crisis, extreme poverty was negligible in Mauritius. In 2017, around 10.4% of the population had income below the Relative Poverty Line, up from 7.8% in 2001/02³⁴, despite an improvement of median income by 29% from 2012 to 2017 and the positive impact of the Marshall Plan against poverty, launched in 2016 and benefitted 10,000 households. Social protection gaps have more recently been addressed in the 2023-2024 Budget, with an increase of 19% of budget allocation to social protection.

Underpinned by Mauritius' structural vulnerability linked to overreliance on food (77% of which is imported), fuel (90% of energy requirement in 2022³⁵) and raw materials imports as a SIDS, food security remained significant. Prevalence of food insecurity increased in recent years, even before COVID (from 5.2% in 2015 to 8.3% in 2019)³⁶.

Education and health (SDGs 3 and 4): Mauritius provides universal, free basic and specialized health care services to all its population, and has achieved the SDG3, according to its 2019 Voluntary National Review.

The most significant health challenge is now the increasing burden of non-communicable diseases (NCDs), which accounts for 85% of deaths. Prevention, including through the promotion of healthy lifestyles, is therefore a key priority, together with policies dealing with the ageing of the population. High rates of adolescent pregnancy are reflecting limitations in access to Sexual and Reproductive Health and Rights³⁷.

In Mauritius, primary and secondary education is free and compulsory for all. This will be extended to pre-primary in 2024. In 2020, enrolment in primary education was respectively 97% and 99% for both males and females, although in secondary education these figures fall to 84% and 90% for males and females' enrolment, respectively. Key issues include skills mismatch and access to quality services for children with specific educational needs³⁸. The Special

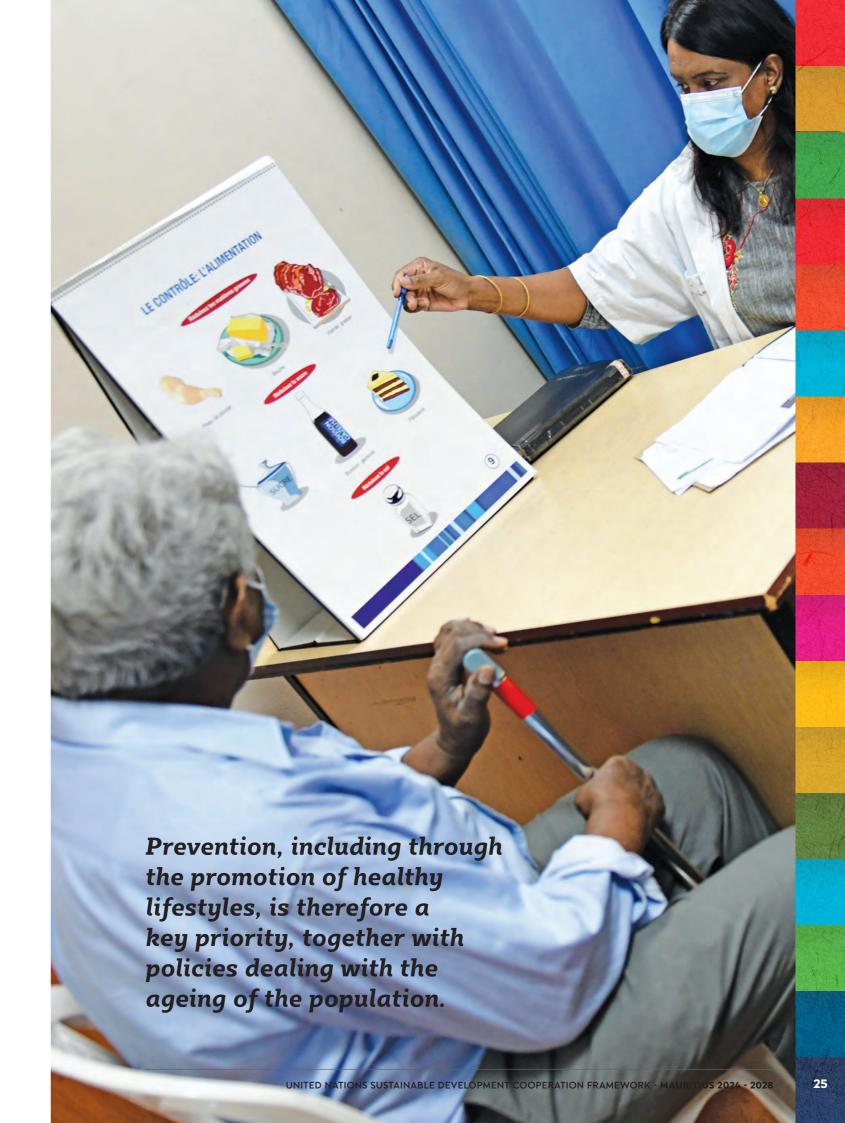
Needs Education authority has been created under the SENA Act of 2018 to address the latter.

Gender equality (SDG 5): Mauritius ranks 82nd out of 169 countries on the HDR Gender Inequality Index (while its Human Development Index rank is 63rd). The incidence of Gender-based violence (GBV) is still high, with a quarter of women having experienced GBV at least once throughout their lifetime³⁸. The labour force participation rate is 43% (69.3% for men). Finally, only 20% of seats in the Parliament are held by women, while the proportion of female Ministers increased from 12,5% to 17.4% in August 2023³⁹.

Water-Energy Nexus (SDG 6 and 7): Although access is universal (99.6% access drinking water, 99.8% sanitation facilities, 99.6% electricity, 97.9% clean cooking fuel), issues include overreliance on imported fossil fuels, limited penetration of renewables (21.5% in 2021)⁴⁰. The Renewable Energy (RE) capacity (measured in Watts per capita) has increased by 25% only since 2010⁴¹, yet with ongoing reforms by the Central Electricity Board, RE penetration is foreseen to almost triple (60% NDC target) by 2030. Water scarcity is a critical issue in both Mauritius - during some parts of the year - and Rodrigues. In Rodrigues, rainfalls are half of the volumes falling on the main island⁴².

Decent work and economic growth (SDG8): In 2014, after a slow recovery post 2008 crisis, growth gathered steam and was sustained until the COVID outbreak, though at lowest levels compared to the previous decade and leading to limited job creation, especially for youth, people with disabilities and women. The quality of jobs improved during the last decade, with an increase in wages and relatively low levels of informality (20% in 2018).

Since its independence in 1968, Mauritius has transformed its monocrop economy into a diversified range of sectors. In the last decade, the share of the population working in the service



³⁴ Statistics Mauritius, SDG database 2020, 2021

³⁵ Statistics Mauritius, SDG Database 2010-2021, 2023

³⁶ FAOStat, Country Profile Mauritius, 2022

³⁷ Committee on the Elimination of Discrimination against Women, Concluding observations on the eighth periodic report of Mauritius, CEDAW/C/MUS/CO/(2018) para 23(d).

³⁸ Committee on Economic, Social and Cultural Rights, Concluding observations on the fifth periodic report of Mauritius, E/C.12/MUS/CO/5 (2019) paras 57-58.

39 Statistics Mauritius, Gender statistics 2022, 2023

⁴⁰ Ibid

⁴¹ Statistics Mauritius, SDG Database 2010-2021, 2023

⁴² Statistics Mauritius. SDG Database 2010-2021, 2023

sector increased, from 64.1 per cent in 2011 (7.9 per cent primary, 27.9 per cent secondary) to 71.7 per cent in 2022 (5.5 per cent primary, 22.7 per cent secondary).

Industry, innovation and infrastructure (SDG 9): There has been significant progress in the promotion of innovation and the development of infrastructure in Mauritius. Initiatives that support in digital innovations for smarter cities and the transportation and telecommunications infrastructure of the country have advanced. Industries have also been supported through the promotion of innovation and entrepreneurship as a result of increased research and development. However, the lack of fiscal space for public investment in innovation, and private investment in R&D and training are hampering the development of innovative solutions to drive economic transformation and lower the dependence on external trade. Limited technology transfer from developed economies is another issue.

Reduced inequalities (SDG 10): Though efforts are ongoing, inequalities exist in a variety of areas including income and social inclusion. Recent measures of inequality are lacking due to restrictions imposed during the COVID-19 pandemic hindering the conduct of new Household Budget Surveys, expected in 2022. Nevertheless, the 2023 HBS is currently being conducted and statistics on inequality and poverty will be available in 2024.

Sustainable cities and communities and responsible consumption and production (SDG 11 and 12): The island economy has worked to promote sustainable urbanisation with policies and initiatives aimed at improving access to housing and developing public transportation; and to improve waste management and circularity through laws, policies and initiatives yet to result in widespread practices. To support the shift to sustainable consumption and production, achievements have mainly been in areas of agribusiness, sustainable tourism and green business development. A Roadmap and Action Plan for a circular economy in the Republic of Mauritius will serve to drive the agenda of SCP and circular economy forward.

Climate Action (SDG 13): Vulnerability to the impacts of climate change make climate action important for Mauritius and the country has made progress in promoting initiatives such as the Renewable Energy Roadmap⁴³ aimed at reducing greenhouse gas emissions and transitioning to renewable energy sources.

Life below water and on land (SDG14 and 15): As a country that is surrounded by coral reefs, Mauritius has stepped up its protection and preservation of marine ecosystems (SDG 14). The importance of tourism for the country poses both a challenge and an opportunity to the preservation of marine areas and there have been increasing efforts to transition towards sustainable tourism practices to help conserve marine ecosystems. In addition, fishing plays a central role in many livelihoods and economic exports. Mauritius is promoting sustainable fishing practices and lessen the incidence of illegal fishing. In conjunction, increased conservation efforts for biodiversity, particularly for species and habitats that are under threat on land. The promotion of sustainable land use practices and initiatives such as the National Biodiversity Strategy and Action Plan⁴⁴ have supported these endeavours.

Peace, justice and strong institutions (SDG 16): Mauritius has achieved high levels of political stability and has strong legal frameworks. Whilst there is space to increase the prevalence of decision-making positions being held by women⁴⁵, with improvements in corruption and transparency, thereby supporting and promoting good governance. Mauritius Human Rights Commission benefits with an A status, fully compliant with the Paris Principles, though it does not have a socioeconomic rights mandate.

Partnerships for the goals (SDG 17): As a SIDS, Mauritius is highly reliant on partnerships to access finance and technologies not available at home, for lack of economies of scale and fiscal space, amongst others. Despite an increased implication in

As a country that is surrounded by coral reefs, Mauritius has stepped up its protection and preservation of marine ecosystems.

> regional and global networks, and efforts to improve statistical capacities, digitalization and other enablers for transformative partnerships, limited access to concessional finance and high reliance on external trade are hampering resilience and sustainable

development. As an upper-middle income country, Mauritius lacks access to concessional finance to fuel its sustainable development, and Official Development Aid represent only 10% of external finance flowing into Mauritius.

⁴³ Statistics Mauritius, SDG Database 2010-2021, 2023

⁴⁴ National Biodiversity Strategy and Action Plan 2017 - 2025

⁴⁵ Committee on Economic, Social and Cultural Rights, Concluding observations on the fifth periodic report of Mauritius, E/C.12/MUS/CO/5 (2019) paras 23-24



CONSULTATIONS AND ANALYSIS INFORMING UNSDCF PRIORITIES

The UNCT in Mauritius facilitated an extensive process of consultations to inform the development of this UNSDCF. These commenced in December 2022 in the form of a series of technical consultations between various line Ministries of the Government of Mauritius, representatives from the civil society and the private sector, the Programme Management Team (PMT) and Resident Coordinator's Office (RCO) of the United Nations. The UNCT's PMT then reviewed the emerging priorities in January 2023. A Strategic Prioritization Retreat (SPR) co-hosted by the Government of Mauritius and the UNCT on 20-21 March 2023 brought all development stakeholders together to reach consensus around the priorities for the UNSDCF.

Senior level representatives from the Government of Mauritius, the private sector, civil society organisations (CSOs), workers' organizations, and academia participated. Key themes arising from those consultations, which helped to shape the practical details of this UNSDCF included:

- The opportunity presented within the UNSDCF for a new UN approach, and for new partnerships, with improved horizontal integration and expertise from across the region;
- Strengthened attention to vulnerabilities, risks and disruptors, in particular in food, water and energy systems; climate and environmental changes;
- Four transformations are underway: i) towards a green Mauritius; ii) the blue economy; iii) circular economy; and iv) digitalization. These are mutually reinforcing and can also strengthen resilience;
- The centrality of ensuring people centred development, that rapidly gears up to address skills and competency challenges, anticipating the dynamic needs of the future economy;

- Demographic factors, including consideration of the ageing population, greater dependency ratio and engagement of the diaspora and issues of migration, ensuring an approach based on rights and inclusion for all 'at risk' groups, with particular focus on youth and people with disabilities;
- Partnerships across the development spectrum need to be strengthened to mobilize a 'whole of society approach' for SDG acceleration;
- The importance of quality and reliable data.

Participants at the SPR mapped out the main development pathways required for securing a successful outcome in each of the emergent UNSDCF priority areas (see below), including the identification of obstacles to be overcome, strategies for success, including testing against possible risks⁴⁶. After the SPR, the UNSDCF concept and draft results framework (RF) for the UNSDCF were validated through further discussions with Government. Furthermore, youth groups and women-led organisations in the country as well as CSO's working with key vulnerable populations were consulted to ensure that the draft results framework is aligned with the needs of Leave No One Behind (LNOB) groups in the country. These consultations helped to refine and sharpen the core results section, partnerships and implementation arrangements of the UNSDCF.

In addition to these important consultations, an independent evaluation of the preceding United Nations Strategic Partnership Framework (SPF) (UNDAF) (2018 – 2023) provided an important source of learning about what is working well and what adjustments need to be made when conceptualising the current UNSDCF. Chief among lessons learned and recommendations brought forward by the evaluators, and now integrated into the design of this UNSDCF, is its strengthened



46 This sequence of steps provided the basis for the UNSDCF theory of change.

co-ownership with the Government, and the requirement for a far more deliberately focussed approach by the UN, which is now reflected in a more exacting results framework (Annex 1)⁴⁷.

Enhanced partnerships with the private sector and civil society were also recommended from that evaluation.

UNSDCF OVERARCHING THEORY OF CHANGE

The UNSDCF Theory of Change (see Fig 2 across) aims to outline a comprehensive development pathway for Mauritius that is inclusive, sustainable and resilient. It is also mindful of the many serious risks and assumptions upon which the development strategy is based. It identifies a number of key development priorities in the form of outcomes and inter-agency outputs, around which the UN will coalesce its interventions. These are corralled broadly across the 'people', 'prosperity', and 'planet' domains of the 2030 Agenda for Sustainable Development. They aim to systematically support human development and the strengthening of the social contract rooted in human rights, accelerate economic transformation in the green, blue, circular and digital economies so as to enhance human rights for all, whilst restoring Mauritius' natural environment and boosting adaptation to climate change including disaster risk reduction. Underpinning these efforts, the role of effective and accountable institutions at all levels is recognised. Similarly, human rights

and gender equality remain a central feature of the UNSDCF as key accelerators of sustainable development across all dimensions. Cross-cutting areas in which the UN also has a role to play are data, digitalization, financing, and innovation. These are critical enablers for each outcome, as they allow for tailor-made, transformative solutions that can effectively and efficiently address the main sustainable development issues, while building resilience.

As mentioned above, in acknowledgement of Mauritius' specific vulnerabilities as a SIDS, the desired change guiding the Theory of Change is resilience building, in all dimensions of sustainable development: social, economic, and environmental. The main transformations needed to obtain the desired change have been identified, and the UN value added factored in, to define pathways to strengthen the resilience of the social contract rooted in human rights and the human capital, of the economy, and of the natural ecosystems.

Fig 2. UNSDCF (2024 – 2028) Mauritius - Overarching Theory of Change⁴⁸

DESIRED CHANGE

To strengthen resilience of inclusive social, economic and environmental systems, enabling Mauritius to thrive and offer services and opportunities for all, especially its youth, within a gender-responsive, human rights-based, people-centred environment.

Fostering enhanced inclusive access to services and competencies within sustainable systems for all, especially youth, women, persons with disabilities, and migrants

Boosting economic transformation for an inclusive, sustainable, and resilient economy that ensures stable and decent opportunities for all Addressing Mauritius' structural vulnerabilities across the economic, social and environmental domains to improve ecosystems resilience and human well-being

Sustainable health and social protection systems

Adapted and inclusive education and skills for all, especially youth, women and persons with disabilities

Optimized outcomes and impact of migrations

Strong, efficient, and accountable institutions are consolidated and access to justice improved

Blue-Green, digital and circular Economic Transformation, Innovation, and diversification

Sustainable Food, Energy and Water systems for all, especially children, youth and women Climate change adaptation and Disaster Risk Reduction

Protecting biodiversity and curbing pollution

33

MAJOR STRUCTURAL RISKS AND VULNERABILITIES

Climate risk: Increase in extreme weather events (floods / droughts), sea warming, ecological damage and coral bleaching.

Economic Risks: Food and energy crisis, including inflation based on import dependency; high reliance on tourism and limited economic diversification and transformation; SDG investment gaps, high debt service, limited access to concessional finance, including climate finance, to invest in adaptation, energy transition and economic transformation.

Human, Social & Political Risks: Inequalities, poverty and social tensions; Incomplete educational and skills sector reforms fail to meet labour market demands required for complete economic transformation; brain drain; High prevalence of NCDs as a result of unhealthy lifestyles and diets, combined with the ageing of the population, contribute to an economic, fiscal and health burden / health costs; Gender inequality and violence against women exert a social cost; Widening digital divide.

Cross-Border Risks: Limited connectivity with Africa and Indian Ocean, limited maritime connectivity (hinders trade); high cost of air connectivity (hinders mobility and trade); challenges of maritime security; Marine governance and illegal fishing; unmanaged migration risks and potential for drug smuggling and human trafficking, Capital flight and Illicit Financial Flows; Cyber insecurity/Digital disruptions.

MAIN ASSUMPTIONS

that key principles of inclusion, resilience and sustainability, alongside human rights can be placed at the centre of development policies; that social protection, health and education/vocational training systems can be reformed to deliver successful human capital for transformation, that the above economic, environmental, social risks can be managed and mitigated, that the blue-green economy can generate significant opportunities, especially for young people; that international cooperation and South-South and Triangular Cooperation (SSTC) can be sustained to assist financing, innovative and durable development solutions.

⁴⁷ The SPF (2018-2023) Evaluation generated the following key lessons learned and recommendations: 1. Improve strategic partnerships: Involve all stakeholders (especially private sector and civil society) in the design of the CF 2024-28 and popularise the content of the RRF for stakeholder buy-in; 2. Improve effectiveness: sharpen and focus the RRF and monitoring and evaluation (M&E); 3. Improve coherence and efficiencies: streamline UN interventions, develop joint programmes / work plans in areas of UN comparative advantage, and align to the RRF of the CF; 4. Improve convening and coordination functions: establish results groups co-chaired between UN and Government for mutual ownership and accountability, monitoring and reporting.

⁴⁸ Major risks included here are a combination of those cited in the UN Common Country Analysis and those presented at the Strategic Prioritization Retreat of 20-21 March 2023.

UNSDCF CORE PRINCIPLES

This UNSDCF is founded on the following principles:

- A comprehensive human rights-based approach to development, with a strong focus on inclusion and leaving no one behind
- Gender equality and women's empowerment
- Sustainability and resilience
- Accountability and transparency

Each of these principles is summarized below to give a sense of the level of commitment of the UNCT and the Government of Mauritius.

The definition of UN support embedded in this CF is also inspired by the 133 recommendations accepted by the Government of Mauritius related to SDGs 8,10 and 16 in the last Universal Periodic Review.



HUMAN RIGHTS AND SUSTAINABLE DEVELOPMENT

The UNSDCF and its Theory of Change is underpinned by a human rights-based approach to development. Agenda 2030 is firmly rooted in human rights and the Universal Declaration of Human Rights, since human rights are crucial for advancing stable, inclusive and prosperous societies and for the pursuit of sustainable development. In the same way that human rights standards and principles⁴⁹, the UNSDCF includes human rights and LNOB throughout all phases of programming, planning, implementation and in monitoring and evaluation. This UNSDCF reinforces the UNs ongoing contribution to the development of the institutional capacities of 'duty-bearers' to meet their obligations and of 'rights-holders' to claim their rights.

Given the characteristics of Mauritius, the UNCT will strengthen the linkages between human rights and climate change to ensure that development meets the needs of the current generation without compromising the ability of future generations to meet their own needs. In this light, the UNCT will ensure that UN environmental and climate change programmes are informed by human rights and work to foster greater recognition of the impacts of ecological degradation and climate change on the enjoyment of rights and well-being of people. The UNCT will work with the national authorities to promote good natural resource governance and encourage greater inclusion and participation of communities and citizens in environmental and climate matters. Similarly, the UNCT will work with government and the private sector to ensure that the economy is inclusive and enhances the human rights of all, including vulnerable populations such as women, people with disabilities, and the youth.

Across all three pillars of the UNSDCF a people centred approach is applied aimed at preventing and addressing inequalities, discrimination, exclusion and poverty, and by ensuring all people in Mauritius, especially women, youth, people with disabilities, and migrants are able to participate in and benefit from development. The UNSDCF will seek to advocate and mainstream principles of participation with a diversity of civil society actors, through the promotion of safe civil and digital spaces, as well as through engagement with transparent and accountable public and private sector institutions, including the media.

Within the framework of human rights, the Protection against Sexual Exploitation and Abuse (PSEA) is also among the top priorities of the UNCT in Mauritius, with the special focus on putting the victims first and ensuring senior management is held accountable for PSEA. While noting the disproportionate effects of sexual exploitation and abuse (SEA) on women, children, and vulnerable persons in Mauritius, the UNCT is committed to approaching its collective action on PSEA in order to safeguard survivors of SEA through this programme line. The United Nation system adopts a strategic focus on building systems to strengthen its internal structures, processes and accountabilities as well as providing support to governments and other partners and service providers in establishing efficient organizational capacities to prevent and respond to SEA.

⁹ The principles and standards ascribed to contained in derived from the Universal Declaration of Human Rights and other related instruments. These, together with the Universal Periodic Review, guide all development cooperation and programming in all sectors and in all phases of the programming process.

SUSTAINABILITY AND RESILIENCE

Consultations and analysis preceding the formulation of this UNSDCF included a multidimensional risk analysis, which is reproduced below (see Table 1), since it provides an important insight to the respective probability and impact of the key identified risks as they pertain to Mauritius' development over the period 2024 – 2028. Being prepared for and mitigating against these risks is integral to the art and science of resilience.

Table 1. Multidimensional Risks Matrix

	Low Probability	High Probability
Low Impact	 Breaches in social contract and social unrest A slowdown in tourism recovery Slowed regional integration due to limited investment in infrastructure and limitations to international trade 	 Limited job creation, persisting poverty and social exclusion Extreme weather events (floods, drought, destructive storms) Internal and external migrations, mixed migration flows; brain drain.
High Impact	 Disruptions in connectivity Severe food insecurity due to drought and supply chain disruptions Limited economic development and opportunities Water and power shortages due to limited (and expensive) fuel A deepening digital divide at national level, and widespread digital disruptions at both global and national levels due to cyber-attacks/virtual viruses 	 Significant biodiversity losses Limited fiscal space and public investment in sustainable development, higher debt-to-GDP ratio and weight of debt service on public finances Persisting inflation and strong US dollar leading to limitations in strategic imports and high commercial deficit

At the SPR referred to above, future resilience emerged as a prominent issue for the Government across a number of fronts. For this reason, resilience is not just an important operating principle, but a major component of this UNSDCF. Resilience is common to each outcome area. For example, in UNSDCF Outcome 1, inclusive human development, social protection, health and education systems need to be resilient to challenges, such as those presented by the COVID-19 pandemic. At the same time, they need to be fiscally sustainable and climate adapted. From a systems approach and informed by the root cause analysis and the Government Programme 2020-2024, education and skills enhancement are regarded as key crosscutting priorities, since highly educated and trained human resources are required to effectively meet

these challenges. Resilience emerges directly in UNSDCF Outcome 2, through further diversification and transformation of the economy, including by enhancing access to innovation, technologies, and financing as well digital transformation.

As Mauritius seeks to manage a just transition to a sustainable and resilient economy, the relationship between economy (UNSDCF Outcome 2) and natural environment (UNSDCF Outcome 3) needs to be better reconciled. Greater attention to risk informed development and climate adaptation will be needed since Mauritius is highly vulnerable to climate change. Resilience and sustainability are also central to considering reformed approaches to food, energy and water systems (covered in inter-agency output 2.2 below).

ACCOUNTABILITY AND TRANSPARENCY

The Cooperation Framework serves as a core accountability tool between the UNCT and the Government of Mauritius. The UNSDCF is collectively owned by the Government and the UNCT, with United Nations entity-specific country programmes being

derived from the Cooperation Framework. The UNCT commits to a meeting with the Government and key development partners for the purposes of reporting progress, financial reporting and accountability of results at least once a year.

ALIGNMENT OF UNSDCF TO NATIONAL DEVELOPMENT PRIORITIES

The priorities and outcomes of this UNSDCF align closely with the national vision and priorities of the Government Programme 2020 – 2024.

Moreover, as the Government Programme 2020-2024 will end before the CF implementation begins, the alignment with continued priorities for the next period have been a constant preoccupation of the CF consultations. Based on the consultative workshops with Government officials, as well as bilateral meetings with policy makers and Budget Speech 2023-2024, this alignment as ensured alongside the following lines;

The central idea of both the Cooperation Framework and the Budget Speech 2023/24, yearly yet elaborated within a pluri-annual perspective, is resilience: social resilience, economic resilience, environmental resilience. Based on the main identified transformative leverage points to build these dimensions of resilience, and where the UN can make a difference, the main areas of focus of the UNSDCF are:

- Sustainability of health and Social Protection systems, Future-oriented Education and Skills, strong institutions, migration management for a resilient social contract rooted in human rights (People);
- Economic Diversification through unleashing the Blue, Green and Digital Economies and Food, Energy and Water Security for a resilient economy that enhances human rights for all (Prosperity);

 Climate Action, Disaster Risk Reduction, and biodiversity protection for resilient ecosystems (Planet).

As per the Government Programme 2020-2024, the vision of the Government aims for five over-arching objectives⁵⁰:

- A country that values its population as its main asset, through empowerment, enhanced social inclusiveness, and equality of opportunity;
- A country that meets the aspirations of its population, including its youth for higher standards of living, enhanced opportunities and sustainable development;
- An economy in the league of high-income countries, driven by technology and innovation and bringing higher levels of growth, equality and shared prosperity;
- A society where gender equality is promoted to ensure a fair and adequate representation of all genders as well as the human and social development of women in Mauritius; and
- 5. A country that nurtures its deeply entrenched democratic values and human rights.

⁵⁰ Government Programme 2020 – 2024, Towards An Inclusive, High Income And Green Mauritius, Forging Ahead Together, Address by the President of the Republic of Mauritius, 24 January 2020, p.5.

The Government Programme contains 10 'chapters' as the principal lines of action through which these over-arching priorities will be achieved. The most relevant of these are set out in Table x below. Based on the Budget Speech 2023-2024, these overarching priorities will remain relevant for the UNSDCF implementation period.

Table 2 below shows the close alignment between the priorities outlined in this UNSDCF and those of the Government. Inclusion, resilience and sustainability, alongside innovation and digital transformation are at the heart of both the Government's development strategy as well as the 2030 Agenda for Sustainable Development.

Table 2. Alignment between the UNSDCF Priorities, the Government Programme 2020 – 2024 and the emergent indicative development priorities outlined at the SPR of 20-21 March 2023

UNSDCF Outcome	Government Programme 2020 – 2024 ⁵¹
OUTCOME 1 By 2028, all people in Mauritius thrive in youth and gender responsive environment providing access to equitable and inclusive services and opportunities, within sustainable and resilient social systems.	 Inclusiveness at the heart of the nation Education and skills for the world of tomorrow Improving the well-being and quality of life of citizens Strengthening democracy and governance Consolidating resilience in the face of exogenous challenges Digitalisation and innovation for transformation
OUTCOME 2 By 2028, Mauritius has a resilient, sustainable and inclusive economy that allows all people, especially youth, women, persons living with disabilities to access sustainable livelihoods and food security.	 Building the economy of the future Consolidating resilience in the face of exogenous challenges Food import substitution and food security – including the blue economy Sustainable and inclusive growth Greening the economy – sustainable jobs, circular economy Digitalisation and innovation for transformation
OUTCOME 3 By 2028, Mauritius has integrated, gender sensitive and adapted systems for disaster risk reduction and climate change adaptation that will address climate induced disasters, biodiversity loss and pollution.	 A sustainable and green society Consolidating resilience in the face of exogenous challenges Greening the economy – sustainable jobs, circular economy Digitalisation and innovation for transformation

The UNSDCF also aligns with the regional Agenda for Africa, Agenda 2063, especially on its goals of "High standard of living, quality of life and well-being for all citizens", "Well educated citizens and skills revolution underpinned by science, technology and innovation", "Healthy and well-nourished citizens", and "Democratic values, practices, universal

principles of human rights, justice and the rule of law entrenched" (Outcome 1); "Transformed economies", "Modern agriculture for increased productivity and production", "Blue/ocean economy for accelerated economic growth" (Outcome 2); and "Environmentally sustainable and climate resilient economies and communities" (Outcome 3).



THE COMPARATIVE ADVANTAGE OF THE UN

The UN facilitates the international community in pursuit of the 2030 Agenda for Sustainable Development, it is also able to provide extensive support to the Government, local authorities and development partners at all levels. In this regard, the UN is able to provide significant comprehensive support across the national and international development landscape to support the Government and people of Mauritius towards its vision outlined for an inclusive, high-income and Green Mauritius.

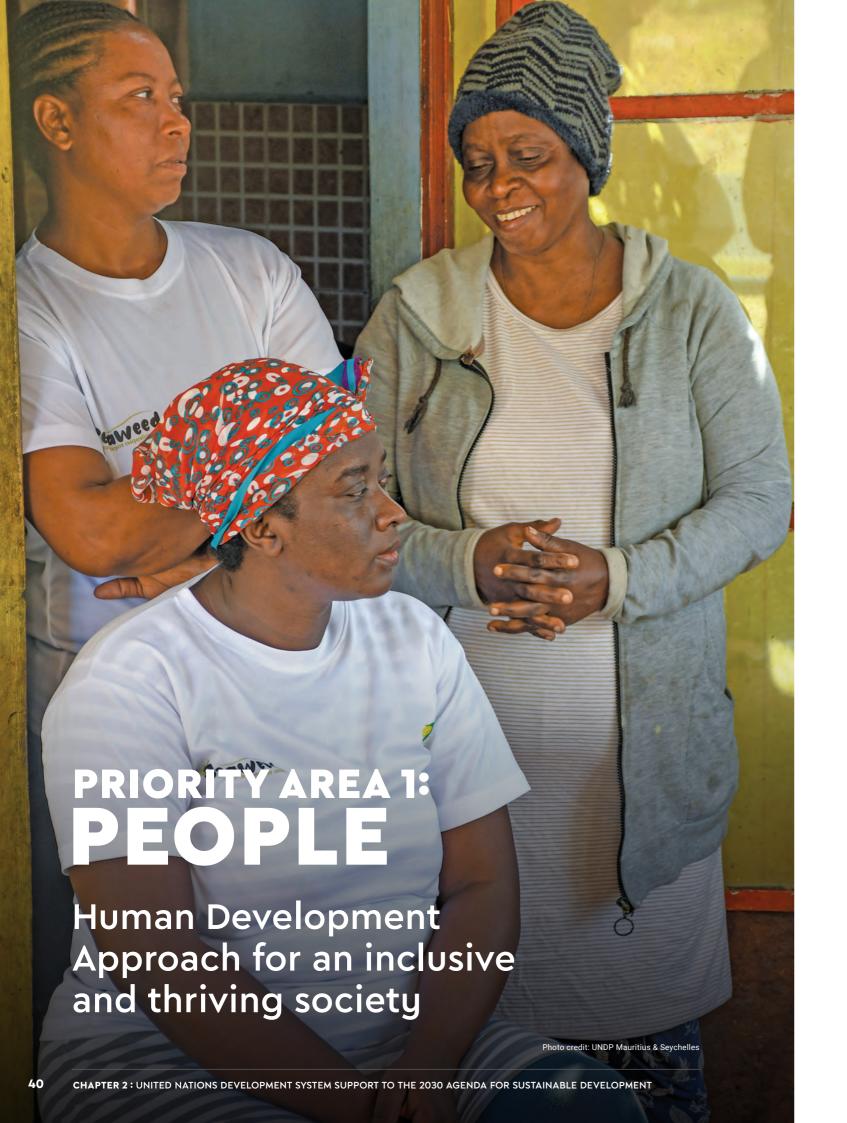
Collaboration between the UN and Government of Mauritius is longstanding. Both institutions possess a strong resolve to implement human rights treaties and conventions to which the country is party, including to advance economic, social, environmental and cultural rights and

development based on principles of equality, inclusion, resilience and sustainability.

The UN will support Mauritius by leveraging its global network of development expertise and draw continuously on this pool to capitalize on the exchange of development best practices through North-South, South-South and Triangular Cooperation mechanisms and for regional and sub-regional collaboration, including to identify and develop innovative solutions.

Throughout implementation of the UNSDCF, the UN will provide a strong synergised and coordinated approach to the priorities, outcomes and inter-agency outputs, enabling it to maximise its comparative advantage across the full breadth and depth of the 2030 Agenda for Sustainable Development.

⁵¹ At the Strategic Prioritization Retreat held on 20-21 March, The Government of Mauritius presented a number of emergent indicative priorities. These included: 1. Consolidating resilience in the face of exogenous challenges; 2. Food import substitution and food Security – including the Blue Economy; 3. Sustainable and inclusive growth; 4. Greening the economy – Sustainable Jobs, Circular Economy; 5. Digitalisation and innovation – R&D, Transformative agenda. 6. Cross cutting all aspects of the country including education and transportation.



OUTCOME 1

By 2028, all people in Mauritius thrive in youth and gender responsive environment providing access to equitable and inclusive services and opportunities, within sustainable, resilient, and innovative social systems.

UN Contribution to Outcome 1

Based on the theory of change for UNSDCF Outcome 1 contained in Box 1 below, in consultation with the Government and development stakeholders, four areas have been identified for collaborative working to deliver transformative results that achieve impact at scale. The overall level of support provided by the UN will focus strongly on strengthening the resilience and relevance of institutions, systems and services in the health and social protection sector, education and skills sector, specific support for migrants in line with a human rights-based approach and institutional support for access to justice and improved accountabilities.

In this regard the UN will focus on the delivery of the following outputs in order to significantly advance progress in this outcome area:

- Social protection and health systems are better able to deliver timely, equitable and innovative services to all, especially youth, women, and migrants. [FAO, IOM, ITU, UNECA, UNFPA, UNHCR, UNODC, UNWomen, WHO]
- Interagency Output 1.2: More people, especially youth, women and persons living with disabilities, have access to education and vocational training that enables them to access socioeconomic opportunities. (disaggregated by: i) age, ii) gender, iii) disability/vulnerable groups, iv) migrants) [ILO, ITU, UNECA, UNFPA, UNHCR, UNIDO, UNWomen]
- Interagency Output 1.3: Safe, regular and orderly migration for inclusive socio-economic development is promoted [ILO, IOM, UNHCR, UNODC]

Interagency Output 1.4: Strong, efficient, and accountable institutions provide improved access to justice, particularly for vulnerable groups [ITU, OHCHR, UNECA, UNHCR, UNODC, UNOPS, UNWomen]

Outcome 1 Alignment with National Priorities

Outcome 1 aligns with the emergent priorities of the Government of Mauritius

- Inclusiveness at the Heart of the Nation;
- · Education and Skills for the World of Tomorrow;
- Improving the Well-being and Quality of Life of Citizens;
- Strengthening Democracy and Governance;
- Consolidating resilience in the face of exogenous challenges;
- Digitalisation and innovation for transformation⁵².

Theory of Change for Outcome 1

Box 1, on next page, briefly describes the joint UNCT/Government Theory of Change and rationale as to why the outputs and interventions supported by the UN have been selected in this outcome area. In addition to transformational impact at scale, the outputs selected also represent particular areas in which the UN has a comparative advantage and is able to support meaningful change across the lifecycle of the UNSDCF.

⁵² The last two priorities here were presented at the SPR on 20-21 March 2023 as 'indicative' within the context of the emergent plan of the Government of Mauritius: i) Consolidating resilience in the face of exogenous challenges; ii) Digitalisation and innovation for transformation

BOX 1



IF health and social protection systems are sustainable and better able to deliver timely and equitable services to all, especially youth, women, and migrants, including through digitalization and innovation, THEN society will become more resilient and inclusive, and fewer people will be at risk of being 'left behind'.



IF more people, especially women and youth gain access to future oriented education and vocational training, THEN more opportunities will be generated for social and economic transformation and to the creation of an inclusive, resilient, and sustainable society.



IF the positive outcomes and impact of migration on socioeconomic development are optimized, THEN economic development and the social contract will be strengthened, enabling an inclusive, resilient, and sustainable blue-green economic transformation to be accelerated.



IF governance systems are improved, and IF improved access to justice is achieved, especially for women, youth, and vulnerable populations,

THEN Mauritius will become a fairer and more inclusive society based on human rights

Interagency Output 1.1: Social protection and health systems are better able to deliver timely, equitable and innovative services to all, especially youth, women, and migrants. [FAO, IOM, ITU, UNECA, UNFPA, UNHCR, UNODC, UNWomen, WHO]

Rationale: This output is intended to provide the foundations for a human rights-based approach for inclusive human development to reinforce the resilience of the social contract rooted in human rights. Inclusion, resilience, and empowerment will be central operating principles for implementing and monitoring progress,

within a systems approach. Innovative solutions to strengthen the health and social protection systems, including through digitalization of social registry and e-health, will be brought to the front. To the extent possible, measures of success for social protection and health depend on the provision - sustainable over time - of universal quality care and coverage, supported by accurate, systematically harvested, disaggregated data and analysis for decision making, with a focus on those groups at greatest risk of being left behind. Social protection and health systems are central to reducing vulnerability and poverty and are also central to the Government's and UN's resilience agenda. Through the lens of resilience, greater consideration is also given to how to better prepare, cope and respond to the impact of shocks and disasters, including the financial sustainability of the social systems in times of multiple, overlapping crises, and the integration of climate adaptation into institutional mechanisms and policies. Transformation and resilience building within the social protection and health system can be expected amplified over the course of UNSDCF, as lessons are generated through implementation. Transformation will also be facilitated by digital solutions, and by access to innovative solutions and means of implementation (including technology transfer and finance), including through South-South, SIDS-to-SIDS cooperation.

The UN will support Government and partner institutions to:

- Enhance the shock and emergencies resilience of social protection and health systems, whilst supporting measures that aim to broaden access and improve the quality, affordability, and sustainability of care in response to the challenges across the lifecycle including of an ageing population;
- Improve access to quality and affordable care that address the need of all segments of the population across the life-cycle;
- Facilitate availability of quality controlled, safe and effective medicines, vaccines, diagnostic and devices
- Boost digital transformation of social protection and health services, including e-health, telemedicine, distance learning and the digitalization aimed at sharpening the efficiency and targeting of interventions towards those in most need:

- Spur the identification and adoption of innovative solutions for social protection and health, including through South-South Cooperation and joint development/procurement of solutions with other SIDS, and for access to concessional finance to create fiscal space for investment in infrastructure, equipment and capacities in the social protection, health and education systems;
- Enhance occupational safety and health and working conditions to address the issues on health and other behaviours affecting workers and reducing productivity;
- Promote healthy and responsible lifestyles, including through multi-sectoral approaches and via information and empowerment of individual 'agency' and responsibility (e.g. addressing the risk factors and social determinants at the root of the high prevalence of NCDs);
- Promote an inclusive life-course approach of Sexual and reproductive health and rights, particularly among youth, women, and vulnerable groups;
- Support vocational orientation, training, mentorship and volunteerism in the care economy, within the context of an ageing population;
- Consolidate cross-border disease surveillance, including the mitigation of risks associated with human mobility;
- Support the production of quality, disaggregated and easily accessible data for evidence-based policy making and strategic planning for improved analysis, disaggregation and sharpened service delivery and rights fulfilment for LNOB populations.

Interagency Output 1.2: More people, especially youth, women and persons living with disabilities, have access to education and vocational training that enables them to access socioeconomic opportunities.

[ILO, ITU, UNECA, UNFPA, UNHCR, UNIDO, UNWomen]

Rationale: This output is required to support not only more inclusive human development, but also as the primary means by which Mauritius will accomplish economic transformation, for the benefits of its people

and natural ecosystems. Although the Mauritius education system is advanced, further reform is required at all levels to enable more people to develop the skills needed to thrive in an evolving society and a changing labour market, and for application of increasingly digital technologies to meet the needs of industry 5.0. The focus will not only include the provision of skills, but also on strengthening the enabling environment to provide decent work opportunities corresponding to the aspirations of the youth empowered with these skills. Particular focus must be placed on the aspirations and rights of young people, people with disabilities, women and migrants to ensure all participate in and benefit from Mauritius' transition. Distance learning solutions and digital networks will also be explored and promoted for education, higher-education, vocational training and research.

In line with the global learning crisis⁵³ and the Transforming Education Summit⁵⁴, the UN will lend assistance to the Government's efforts to further advance the overall performance of Mauritius' education system by focussing on the following:

- Support to the education system as a whole to build the skills needed to meet market demands for economic transformation including through life-long learning, with a particular focus on youth, women and persons living with disabilities (e.g. skills for jobs in blue green circular economy, including skills to enable climate adaptation and digital transformation) and children with disabilities (inclusive education), and ensuring that educators and learners are ready for digital education through equal access to digital education (strategy for e-learning, Digital Action Plan and learning management systems, educational management information system (EMIS));
- Focused support on the uptake of STEM subjects at secondary and tertiary level and popularity of the TVET sector through enhanced partnership with all stakeholders to address the skills employability mismatch;
- Strengthening interventions to address youth Not in Education, Employment, or Training (NEET). This also entails support for the closer monitoring of

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⁵³ https://news.un.org/en/story/2022/01/1110402

⁵⁴ https://www.un.org/en/transforming-education-summit#:~:text=The%20Transforming%20Education%20Summit%20was%20convened%20in%20response,on%20 the%20futures%20of%20children%20and%20youth%20worldwide.

dropouts (digital skills and jobs case management systems) and research on factors associated with dropouts at an early age⁵⁵;

- Support for evidence-building for emerging and promising strategies for social transformation in substantive areas related to social systems and healthcare (health empowerment, gender and autonomy, economic empowerment, youth policy and political participation, safety and security, etc.);
- Enhancing meaningful and inclusive youth participation and empowerment, intergenerational platforms and the cultivation of leadership skills. participatory governance, youth empowerment and entrepreneurship, political participation, safety and security, etc.);
- Support underpinning a human rights-based approach for a robust legal and policy framework for skills development and decent work, including awareness and information, including Labour Market Information Systems to inform employment and vocational training needs for youth, women and disabled people;
- Supporting inclusive and holistic education so that no one is left behind, including learners with disabilities, for example, inclusive education. This will ensure an inclusion and 'Leave no one behind' lens is applied to all frameworks, policies and interventions through data and analysis disaggregated by: i) age, ii) gender, iii) disability, iv) migrants.

Interagency Output 1.3: Safe, regular and orderly migration for inclusive socio-economic development is promoted [ILO, IOM, UNHCR, UNODC]

Rationale: There were around 35,525 migrant workers (holders of valid work permits and certificate of exemption) in Mauritius as of March 2023⁵⁶ and the efficient functioning of the economy depends upon a steady stream of migrants. Optimizing the positive impact of migration is important to ensure to fill a significant number of positions in the labour market, but also to maintain the solid social contract in a country and a society that was built through successive migration waves.

Within this inter-agency output area, the UN will:

- · Through a human-rights based approach, provide capacity building and technical support, through a "one stop shop" conducting inward and outward research, in order to ensure safe, orderly and regular migration (e.g. youth diaspora volunteering schemes; short term assignments for diaspora, including skills development and transfers, etc.);
- Assist the strengthening of frameworks and strategies aimed at a comprehensive and inclusive approach to skills mobility, national employment and labour migration, via partnership with national authorities and the private sector, including for the regulation of recruitment agencies;
- Support Mauritius to increase, uphold and implement international labour migration agreements, including North-South, South-South and bilateral cooperation, as well as setting up the Bilateral Labour Agreement between Madagascar and Mauritius and provide support for its application;
- Promoting ethical recruitment, decent work and fair employment practices among key stakeholders, including Government and employer, including promoting and supporting the protection of migrants against forced labour, trafficking of migrants and other ills;
- Supporting harmonised data collection, statistical analysis and reporting on labour migration, including greater collaboration with relevant academic institutions.

Interagency Output 1.4: Strong, efficient and accountable institutions provide improved access to justice, particularly for vulnerable groups [ITU, OHCHR, UNECA, UNHCR, UNODC, UNOPS, UNWomenl

Rationale: This output has been designed

to support the Government and sustainable development stakeholders in civil society and the private sector to continue to improve in its performance in regard to access to justice for all people without discrimination, with a focus on women, youth, persons with disabilities, and other

55 for example, consolidating socio emotional development of learners (programmes against drug abuse, bullying, etc.). 56 National Employment Department monthly bulletin, March 2023.

vulnerable groups. In addition, gender inequality continues to hamper development in Mauritius and requires further attention⁵⁷. Strong, efficient and accountable institutions, founded on a human rights-based approach are central to SDG 16 and underpin achievement of all of the SDGs.

The UN will lend assistance to the Government's efforts in this area by partnering with key stakeholders including the National Human Rights Commission in:

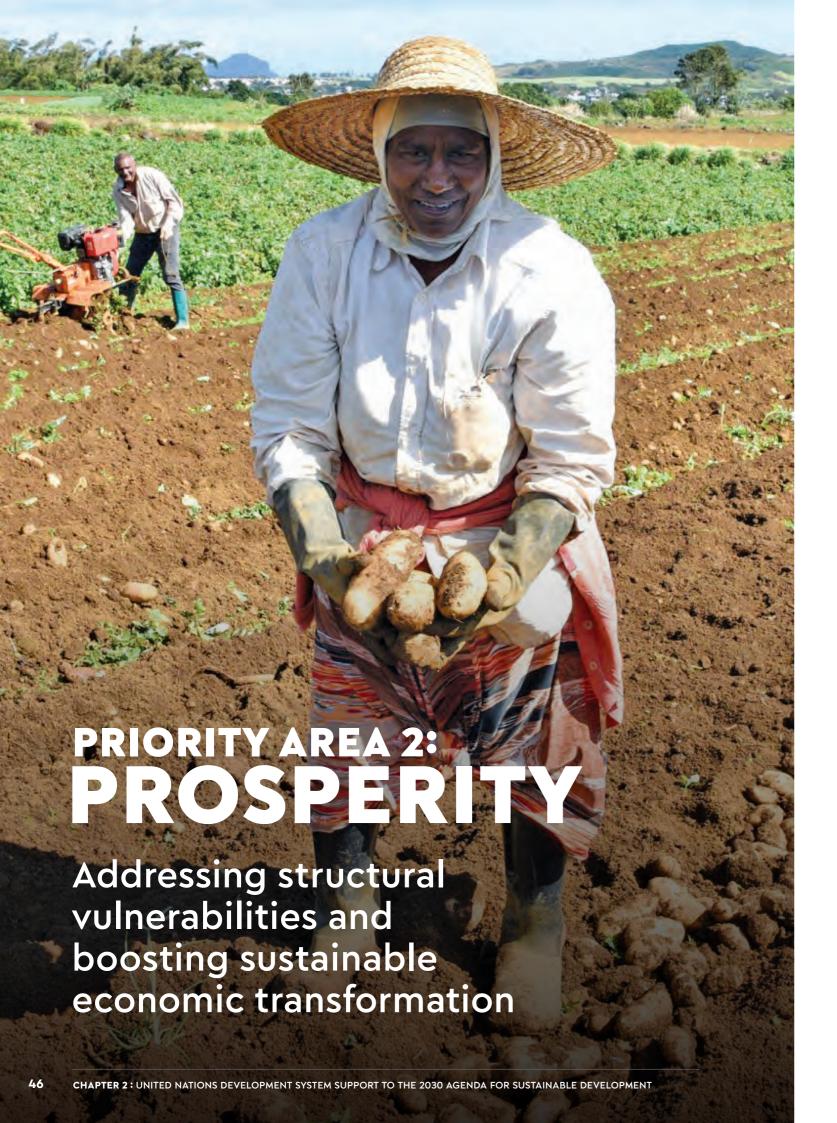
- Supporting public sector institutions in the planning, implementation and reporting on progress of the 2030 Agenda for Sustainable Development based on the principles of inclusion, human rights, sustainability, adaptation to climate change, risk-informed development and resilience, including opportunities for innovative financing and digital transformation;
- Providing technical support to government and civil society organisations to further enhance its capacity to fulfil its obligations and strengthen its engagement with Human Rights Mechanisms, including through the national processes and platforms for reporting and follow-up fully utilizing tools such as the national recommendations tracking database;
- Working with institutions and services to improve access to justice among targeted populations, with a deliberate focus on populations most at risk of 'being left behind';
- Strengthening capacities for gender equality across Government, society and the economy, through supporting a range of gender-responsive policies and programmes, including their implementation, as well as establishing platforms for dialogue on gender equality, women, and youth empowerment with Civil Society Organisations and the private sector,
- Promoting implementation of the National Strategy for the Elimination of Gender-Based Violence (GBV) and addressing unequal opportunities, including through the use of digital technologies;
- Strengthening of government digital systems and platforms for improved and equitable service delivery, improved institutional efficiency, effectiveness and accountability'.

Key Measures of Success in Outcome 1

Success in the UNSDCF Outcome 1 will be measured against the over-arching mutual aim of Government and the UN in pursuit of an inclusive, people-centred approach to human development. Hence, SDG indicators have been selected as Outcome Indicators, based on their ability to provide disaggregated data across the areas of social protection, health and education and skills. In gauging success, there is an especially important focus on women, youth, children, people with disabilities, vulnerable groups, to be certain that these population segments are able to gain improved access, participation in development at the heart of this UNSDCF priority area:

- The Human Development Index (HDI) (including the inequality adjusted (IHDI) and Gender Development Index (GDI);
- The GINI Coefficient;
- The proportion of total Government spending on essential services;
- The disaggregated UHC Index for Essential Services coverage:
- The proportion of youth (aged 15-24 years) not in education, employment or training;
- Number of policies implemented to facilitate orderly, safe, regular and responsible migration and mobility of people;
- Existence of fully functional National Mechanism for Reporting and Follow-up that utilizes the National Recommendations Tracking Database and Fully functioning National Human Rights Institution in compliance with Paris Principles;
- The number of cases of domestic violence disaggregated by sex.

⁵⁷ lbid, p.27. The root cause analysis also records "a marked level of gender inequality in education, with gender-based streaming in tertiary education and vocational training", p.28.



OUTCOME 2

By 2028, Mauritius has a resilient, sustainable and inclusive economy that allows all people, especially youth, women and persons living with disabilities, to access sustainable livelihoods and food security.

UN Contribution to Outcome 2

Based on the theory of change described in Box 2 below, the UN has identified two critical areas for collaborative working in which transformative results can be achieved. In order to realize these goals, the UN will partner with the Government and private sector to enable acceleration on the various prospects for the blue, green, circular and digital economies. The UN will also provide support to enable transitions within the food, water and energy systems of the country. Financing frameworks, digital transformation and partnerships with the private sector will seek to accelerate attainment of the SDGs and the fulfilment of human rights for all. The UN will focus on the delivery of the following inter-agency outputs in order to significantly advance progress in this outcome area:

- Interagency Output 2.1: Enhanced, innovation driven blue, green, circular, and digital economies that provides opportunities for all, in particular youth, women, persons living with disabilities and other vulnerable groups. [FAO, IFAD, ILO, ITC, ITU, UNDP, UNECA, UNEP, UNESCO, UNIDO, UNODC, UNWomen]
- Interagency Output 2.2: Food security is enhanced for all especially children, youth, women and other vulnerable groups ensuring the transition of food, water and energy systems towards sustainability. [FAO, IFAD, ITC, UNDESA, UNDP, UNECA, UNEP, UNIDO, WHO]

Outcome 2 Alignment with National Priorities

Outcome 2 aligns with the emergent priorities of the Government of Mauritius⁵⁸:

- · Building the Economy of the Future;
- Consolidating resilience in the face of exogenous challenges;
- Food import substitution and food Security including the Blue Economy;
- Sustainable and inclusive growth;
- Greening the economy –
 Sustainable Jobs, Circular Economy;
- Digitalisation and innovation for transformation⁵⁹.

Theory of Change for Outcome 2

Box 2 below briefly describes the joint UN/Government Theory of Change and rationale as to why the outputs and interventions supported by the UN have been selected in this outcome area. In addition to transformational impact at scale, they also represent the particular areas in which the UN has a comparative advantage in being able to support meaningful change across the lifecycle of the UNSDCF.

⁵⁸ Government Programme 2020 – 2024, Towards An Inclusive, High Income And Green Mauritius, Forging Ahead Together, Address by the President of the Republic of Mauritius, 24 January 2020, p.5.

⁵⁹ The following Indicative emergent national development priorities were presented at the Strategic Prioritization Retreat co-hosted by the Government of Mauritius and United Nations 20 - 21 March 2023: i) Consolidating resilience in the face of exogenous challenges; ii) Food import substitution and food Security – including the Blue Economy; iii) Sustainable and inclusive growth; iv) Greening the economy – Sustainable Jobs, Circular Economy; y) Digitalisation and innovation for transformation.

BOX 2



IF policies, investments and resources are aligned to support a culture of innovation, particularly for youth, women, people with disabilities and other vulnerable groups,

THEN blue-green economic transformation will be accelerated, and more strongly anchored into the principles of circularity, sustainability, resilience and inclusion.



IF concentrated efforts are made to improve essential food, energy and water systems for all, with an especial focus on children, youth, women, people with disabilities and other vulnerable groups,

THEN Mauritius will advance towards greater inclusion, resilience and sustainability.

Interagency Output 2.1: Enhanced, innovation driven blue, green, circular and digital economies that provides opportunities for all, in particular youth, women, persons with disabilities and other vulnerable groups. [FAO, IFAD, ILO, ITC, ITU, UNDP, UNECA, UNEP, UNESCO, UNIDO, UNODC, UNWomen]

Rationale: The potential of Mauritius' blue, green, circular, and digital economies is still largely untapped. Opportunities for economic diversification, a key driver of resilience to economic shocks, exist in terms of harnessing ocean-based resources in a sustainable manner, including offshore renewable energies, small-scale and high-end fisheries and sustainable aquaculture, sustainable shipping and port services, blue biotechnologies, and coastal tourism. The same is true for opportunities linked to sustainable economies activities on land, and in the digital economy, which is already growing fast and producing higher-than-average wages in Mauritius. Finally, there is a strong appetite in public and private entities to make rapid breakthrough in the circular economy, with the enabling environment now in

place, and several private companies pioneering circularity, from design to waste management. The circular economy is not only an opportunity for greening the economy, but also for enhancing resilience by lowering the dependence on external suppliers. If the right set of evidence-based policy solutions is installed and effectively implemented, including by improving the availability of data on these segments of the economy, collectively these opportunities should lead to unleashing the potential of the blue economy in Mauritius. Access to concessional finance and climate finance will be key to secure the public investments needed in infrastructure, equipment, and capacities to drive innovation in the blue economic transformation, and to crowd in domestic and foreign investments in these sectors.

The UN will partner with the Government of Mauritius, private sector, Indian Ocean Commission and industry associations in the drive for a more resource-efficient, risk-informed, and resilient ocean economy by supporting:

- Improving the enabling environment and the institutional capacities for investment in the blue, green, circular and digital economies, in particular on segments with potential to create decent work opportunities;
- Improving the availability of data and analysis to better understand the Ocean's health and resources, and the economic opportunities associated to it, to ensure evidence-based policy and law making;
- Promoting and showcasing blue, green, circular and digital economy initiatives to demonstrate sustainable consumption and production approaches, (as a shared inter-agency objective as per output 3.2 below), and in particular, accelerating the shift to sustainable tourism as an exemplar sector;
- Supporting the emergence of ecosystems of innovation in the blue, green, circular, and digital economies involving public entities, private organizations and the Academia;
- Supporting regional integration and private sector engagement to seize opportunities to



supply African countries with local, quality goods and services, and diversify suppliers for Mauritius imports, leveraging on the opportunities linked to the Africa Continental Free Trade Agreement (AfCFTA);

- Engaging with the diaspora and leveraging their competencies and resources to support sustainable development and sustained economic growth, with a focus on the Ocean economy;
- Enhancing regional cooperation and domestic maritime security and governance within a rightsbased approach, including support for tackling a range of transnational crimes and illegal activities;
- Supporting access to concessional finance, including climate finance, and strategic partnerships, to enable Mauritius to invest in the infrastructure, equipment and capacities needed for the blue economic transformation;
- Supporting the implementation of the Circular Economy Roadmap and boosting the greening of the economy, including by supporting data collection and analysis on sustainable business

practices and other aspects related to sustainable consumption and production.

Interagency Output 2.2: Food security is enhanced for all – especially children, youth, women and other vulnerable groups – ensuring the transition of food, water and energy systems towards sustainability. [FAO, IFAD, ITC, UNDESA, UNDP, UNECA, UNEP, UNIDO, WHO]

Rationale: The analysis of the country's vulnerabilities highlights the need for a strong focus on the water-energy-food-environment nexus⁶⁰. As a SIDS, Mauritius is structurally vulnerable with limited arable land, water scarcity, limited economies of scale for private investment and fiscal space for public investment, thereby accelerating the impacts of climate change, and overreliance on strategic imports such as food, fuel, and inputs. Food insecurity has grown as an issue in Mauritius in recent years and was exacerbated by COVID-19 and inflation⁶¹. In parallel to food, water scarcity is another important issue⁶². In addition, the energy transition remains an important challenge and a top priority for the country. Mauritius' has set ambitious targets in

60 Ibid, p.21 61 Ibid, p.20 62 Ibid

its NDCs of 60% of renewable energy (RE) in its electricity mix by 2030 from a current 23.9%, and an increase in energy efficiency by 10% over the same period. Moreover, the transformative power of the Water-Energy-Food-Environment nexus is huge, as this nexus lies at the heart of Mauritius structural vulnerabilities as a SIDS: overreliance on strategic imports such as food fuel and inputs, water scarcity, and high exposure to climate change and exogenous economic shocks. This output will then contribute to mitigate the country's contribution to climate change, strengthen the resilience of the economy, advance energy transition and accelerate economic transformation.

The UN will support the Government and stakeholders working in food, water and energy systems sectors with the following contributions:

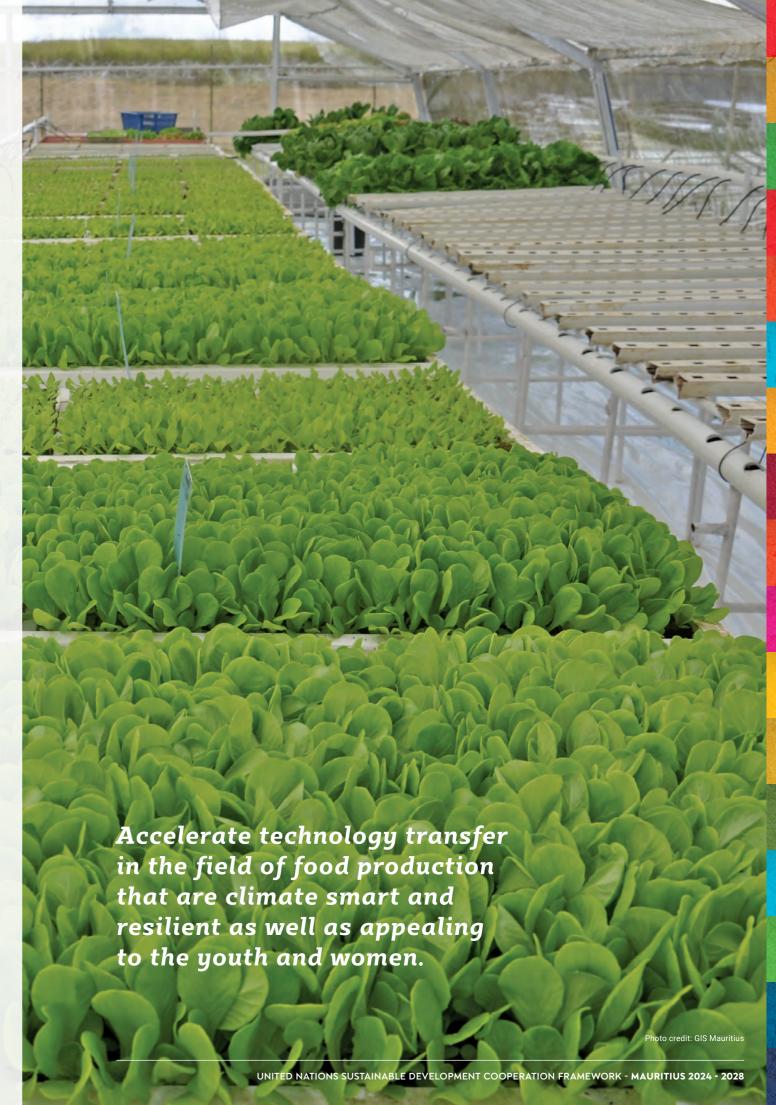
- Developing risk-informed strategies and frameworks to enhance food security and food systems' resilience to shocks (across the whole value chain);
- Assist in the reinforcement of sanitary and phytosanitary (SPS) control systems through streamlining inter institutional collaboration to combat malnutrition and thereby promoting food safety;
- Boosting the safe, high-quality production, conservation and delivery of local food and inputs (e.g. water, fertilisers, animal feed etc.), including the promotion of smart agriculture, digitalized value chains, agri-park processing, and other tech-based food security enablers;
- Promoting a more integrated approach to food security through the concept of Water-Energy-Food-Environment Nexus;
- Promoting an inclusive food system with emphasis on quality (nutrition), safety, access, affordability, generating human development gains, for example in terms of improved population health and wellbeing;

- Accelerate technology transfer in the field of food production that are climate smart and resilient as well as appealing to the youth and women;
- Supporting urban and long-term planning and the legal framework for land use and land tenure;
- Supporting the accelerated transition to a green and blue economies with a reinvigorated effort to shift from imported fossil fuels to renewable energy and adoption of digital/smart solutions;
- Support for strengthened pollution reduction measures and waste management;
- Support for financing and innovation, including North-South, South-South and Triangular Cooperation opportunities.

Key Measures of Success in Outcome 2

Success in UNSDCF Outcome 2 will be measured against the following Outcome indicators in the economic sector. There is a deliberately strong focus on the transition to inclusive, resilient and sustainable food and energy systems:

- Growth rate by main sectors of the economy (Tourism, manufacturing, ICT, Seafood, etc.);
- Research and development expenditure as a proportion of GDP;
- Average hourly earnings, by occupation, sex, and age;
- Share of food (food & live animals) imports over total imports;
- Proportion of agricultural area under productive and sustainable agriculture;
- Renewable energy share in the total final energy generation.





OUTCOME 3

By 2028, Mauritius has integrated, gender sensitive and adapted systems for disaster risk reduction and climate change adaptation that will address climate induced disasters, biodiversity loss and pollution.

UN Contribution to Outcome 3

Based on the theory of change described in Box 3 below, and in line with the UN Secretary General's statement on the triple-planetary crisis, the UN will support the conservation, preservation and restoration of Mauritius' precious natural resources and biodiversity, as well as adaptation to climate change and disaster risk reduction. Simultaneous efforts will be made to ensure that all forms of air, water and land pollution are reduced, and that hazardous substances are better controlled. The UN will step up its support to enhance access to climate financing, including climate and loss and damage funds. The UN will focus on the delivery of two outputs:

- Interagency Output 3.1: Policy and regulatory framework strengthened and innovative technologies are leveraged to accelerate climate change actions through the promotion of naturebased solutions, access to climate finance and disaster risk reduction. [FAO, IFAD, IOM, ITU, UNDESA, UNDP, UNDRR, UNECA, UNEP, UNFPA, UNHabitat, UNIDO, WHO]
- Interagency Output 3.2: The country's biodiversity is protected and the pollution of ecosystems is curbed, allowing natural ecosystems to thrive.
 [FAO, IFAD, ITU, UNDP, UNECA, UNEP, UNESCO, UN-Habitat, UNODC]

Outcome 3 Alignment with National Priorities

Outcome 3 aligns with the emergent priorities of the Government of Mauritius⁶³:

- · A Sustainable and Green Society;
- Consolidating resilience in the face of exogenous challenges;
- Greening the economy Sustainable Jobs, Circular Economy;
- Digitalisation and innovation for transformation⁶⁴.

BOX 3



IF institutions, capacities, policy and regulatory frameworks are strengthened to accelerate climate change adaptation and disaster risk management.

THEN Mauritius will become more resilient.



IF the country's biodiversity is protected and pollution is curbed.

THEN this will create the conditions for natural ecosystems to thrive, human health and well being to be improved, an effective blue-green transformation to take place, and for Mauritius to become a safer, healthier, more productive, resilient and sustainable nation.

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of Mauritius and United Nations 20 - 21 March 2023: i) Consolidating resilience in the face of exogenous challenges; ii) Greening the economy – Sustainable Jobs, Circular Economy; iii) Digitalisation and innovation for transformation

⁶³ Government Programme 2020 – 2024, Towards An Inclusive, High Income And Green Mauritius, Forging Ahead Together, Address by the President of the Republic of Mauritius, 24 January 2020, p.5.

⁶⁴ The following Indicative emergent national development priorities were presented at the Strategic Prioritization Retreat co-hosted by the Government

Theory of Change for Outcome 3

Box 3 below briefly describes the joint UN/Government Theory of Change and rationale as to why the outputs and interventions supported by the UN have been selected in Outcome 3. In addition to transformational impact at scale they also represent the particular areas in which the UN has a comparative advantage in being able to support meaningful change across the lifecycle of the UNSDCF.

Interagency Output 3.1: Policy and regulatory framework strengthened to accelerate climate change actions through the promotion of nature-based solutions, access to climate finance and disaster risk reduction. [FAO, IFAD, IOM, ITU, UNDESA, UNDP, UNDRR, UNECA, UNEP, UNFPA, UNHabitat, UNIDO, WHO]

Rationale: SIDS, by their very nature, are minor GHG emitters, yet among the countries most impacted by climate change. In Mauritius as in other countries, women and men are exposed differently to the impacts of climate change, and women headed households face greater vulnerability, and are most likely to be the most affected by prolonged droughts and other disasters. People living in Rodrigues, Agalega and the Chagos face specific constraints conditioning higher poverty rate, lower access to services and jobs, and higher vulnerability to climate change impact. Hence, improving Mauritius' access to finance and technologies for the combined goal of mitigation of and adaptation to climate change is significant. The creation of a "Loss and Damage Fund", announced at COP27 in Egypt, will be important, as will SIDS-to-SIDS Cooperation.

The UN will work with national and sub-national authorities, the private sector, civil society, academic institutions, research bodies and communities to support:

 Reinforcing the legal and policy framework to develop sectoral and cross-cutting climate change mitigation, adaptation and risk and resilience strategies and policies, with a priority focus on key sectors, e.g. energy, transportation, health, education, agriculture, fisheries including partnerships with the private sector, civil society, academia and the media;

- Supporting whole of society climate adaptation and mitigation initiatives to reduce the impact of climate change on the life and livelihoods of the population, including non-citizens;
- Strengthening the capacity of Government, local authorities, civil society, and the private sector for Disaster Risk Reduction and preparedness to all forms of natural hazards and man-made disasters, including through early warning systems;
- Reinforcing institutional capacity to generate evidence on the health consequences of climate change and design adaptation solutions for maximum impact;
- Supporting the Government in its Nationally Determined Contributions (NDCs) and data collection, project elaboration and advocacy to improve access to innovative financing and climate financing, including the UNFCCC dedicated fund for loss and damages, in order to increase access to climate finance through advocacy and capacity building.

Interagency Output 3.2: The country's biodiversity is protected and the pollution of ecosystems is curbed, allowing natural ecosystems to thrive. [FAO, IFAD, ITU, UNDP, UNECA, UNEP, UNESCO, UN-Habitat, UNODC]

Rationale: Surrounded by coral reefs, Mauritius has significant marine biodiversity. This has important implications not only for national and international ecosystems, but also for the living conditions and livelihoods of all communities. Societies benefit enormously from ecosystem and biodiversity services and the social and economic activities derived directly from them, such as fisheries and tourism activities. Yet their depletion is inextricably linked with human activity, and climate change as noted in the output area immediately above, poses a potentially catastrophic threat to this rich natural endowment.

The UN will support the Government and all sustainable development stakeholders working to strengthen policy and implementation frameworks for the improved protection and restoration of Mauritius' precious natural ecosystems, which includes the reduction of pollution and improvement of waste management by:

- Ensuring capacity building, policy support and pilot initiatives for the conservation, preservation and restoration of forest and marine areas to enhance biodiversity and ecosystems services (land, soil, forest, fresh water, protected areas, marine ecosystems, including the project for creating a Marine Protected Area around the Chagos Archipelago);
- Working with all partners to support capacities for the successful implementation of adequate legal and policy frameworks for sustainable use of marine resources and the protection of the marine environment/biodiversity, (as a shared inter-agency objective as per output 2.1 above);
- Focusing on strategies that boost the circular economy/the green economy and pioneering innovative nature-based solutions, including ecosystem services;
- Promoting a clean and healthy environment (e.g., strengthening strategies to reduce pollution in air, on land and in water, including on waste management);
- Enhancing access to partnerships, finance and digital solutions for the protection of natural ecosystems;
- Engaging in partnerships and platforms with the private sector, civil society and communities that promote information and education for a holistic approach to natural resource management and biodiversity conservation.

Key Measures of Success in Outcome 3

Success in UNSDCF Outcome 3 will be measured against a selection of nature-based SDG indicators that seek to preserve and restore Mauritius' unique natural resource endowment⁶⁵.

- Total Greenhouse gases emission per year;
- Number of nationally determined contributions, long-term strategies, national adaptation plans and adaptation communications, as reported to the secretariat of the United Nations Framework Convention on Climate Change (UNFCCC);
- Proportion of local governments that adopt and implement local climate change and disaster risk reduction strategies;
- Number of countries that adopt and implement national climate change and disaster risk reduction strategies in line with national strategies;
- Coverage of protected areas in relation to i) marine areas, ii) terrestrial and freshwater biodiversity;
- Progress towards sustainable forest management;
- Proportion of threatened plant species endemic to Mauritius (as per global IUCN criteria).



COOPERATION FRAMEWORK GOVERNANCE

The Mauritius Ministry of Foreign Affairs, Regional Integration and International Trade is the primary Government counterpart for the joint coordination, implementation and monitoring of this Cooperation Framework. A Joint Steering Committee (JSC), co-chaired by the Secretary for Foreign Affairs and the UN Resident Coordinator (UNRC), will be

responsible for the strategic oversight and direction, ensuring overall coordination and interaction between the Government of Mauritius, partner entities and the United Nations system. The JSC will meet at least once a year and will comprise representatives of Government bodies, private sector, civil society organisations, and academia.

IMPLEMENTATION STRATEGY

The UNCT, under the leadership of the United Nations Resident Coordinator, will be responsible for the overall effectiveness and implementation of the United Nations Development System (UNDS) contributions and results set out in this Cooperation Framework. The Cooperation Framework will be translated into an annual joint workplan (JWP) of the UNCT as the primary vehicle for ensuring collaborative implementation. The UNCT will devolve implementation responsibilities upon its Programme Management Team (PMT) as required.

A UNCT Configuration document, including financial resources available and to be mobilized by each agency, will be finalized in the weeks following the signature of the UNSDCF, signed by the UN entities participating in the UNSDCF, and shared with the Government of Mauritius.

Following a recommendation from the SPF evaluation, the finalization of any unfinished business for the SPF period (2019-2023), will be ensured through transition from the SPF to the CF of ongoing activities which implementation should continue beyond 2023, and then into the JWPs as relevant.

In accordance with the United Nations global theory of change for achievement of the 2030 Agenda for Sustainable Development⁶⁶ the United Nations development system in Mauritius will function effectively "as one system". The UNSDCF

will be 'living documents', which can be reviewed and adjusted according to Mauritius' evolving development landscape and priorities, as agreed upon by the JSC.

The United Nations system agencies will provide support to the development and implementation of activities within the CF, which may include technical support, cash assistance⁶⁷, supplies, commodities and equipment, procurement services, transport, funds for advocacy, research and studies, consultancies, programme development, monitoring and evaluation, training activities and staff support. Part of the UN system entities' support may be provided to non-governmental and civil society organizations as agreed within the framework of the individual workplans and project documents.

Additional support may include access to United Nations organization-managed global information systems, the network of the United Nations system agencies' country offices and specialized information systems, including rosters of consultants and providers of development services, and access to the support provided by the network of United Nations specialized agencies, funds and programmes. The United Nations system agencies shall appoint staff and consultants for programme development, programme support, technical assistance, as well as monitoring and evaluation activities.

66 A "Theory of Change" for the UN Development System to Function "As a System" for Relevance, Strategic Positioning and Results Summary Paper Version 1.0 26 January 2016.

67 See also DCO Mandatory HACT text provided under the legal annex attached.



Subject to annual reviews and progress in the implementation of the programme, the United Nations system agencies' funds are distributed by calendar year and in accordance with the Cooperation Framework. These budgets will be reviewed and further detailed in the workplans and project documents. By mutual consent between the Government and the United Nations development system entities, funds not earmarked by donors to United Nations development system agencies for specific activities may be re-allocated to other programmatically equally worthwhile activities.

Business Operations Strategy: As part of its operational strategy in support the UNSDCF, the

Nations's global Business Operations Strategy (BOS). The BOS focuses on common services, including administration, human resources, procurement and ICT, that can be implemented jointly or delivered by one UN entity on behalf of other UN entities. It is therefore a critical instrument to reinforce the link between efficient business operations and more effective programmes. The BOS is thus intended to create efficiencies and productivity gains, as well as reduce transaction costs, in United Nations operations, particularly in the implementation of the UNSDCF. Oversight for implementation of the BOS is provided by the Operations Management Team (OMT).

Joint Work Plans: JWPs, including Cooperation Framework outcomes, outputs, resources, SDG Targets and indicators, as well as gender equality and human rights and other agreed system wide markers, will be prepared for each CF outcome area on an annual basis. All UNCT members, regardless

of their physical presence, will be involved in the preparation of Joint Work Plans for the Outcomes to which they contribute. The JWP results will be monitored through a set of chosen output indicators, with at least 15 of which will be from the Global Output Indicator Framework.

RESULTS GROUPS AND THEMATIC GROUPS

Under the co-leadership of the United Nations Resident Coordinator and the Government, Results Groups will be constituted for the purposes of progressing the implementation of the UNSDCF. Results Groups will be co-chaired by UN agencies and relevant line Ministries, and will comprise of all relevant partners for progressing their outcome area and inter-agency outputs. Results groups will contribute to the Annual Work Plan (AWP) and undertake joint monitoring and evaluation (M&E) and reporting to the UNCT and JSC.

Thematic groups will provide focussed support on key issues to ensure a whole of UNCT and coherent approach to the important crosscutting dimensions of the UNSDCF. For example, the UNCT Gender Theme Group (GTG) and the Disability Inclusion Group will provide support to the UNRC and UNCT for ensuring human rights, gender equality and disability inclusion, as central principles to the UNSDCF are maintained throughout implementation and reflected fully in reporting and accountability. Similarly, the UNCT data/M&E Group will pay particular attention to disaggregated data, which is vital for systematically capturing and reflecting the joint 'Leave No One Behind' and inclusion agenda of the UN and Government of Mauritius. Joint monitoring and evaluation will ensure progress is tracked regularly to improve analysis, evidence-based integrated policymaking. The United Nations M&E Working Group will develop a methodological note to accompany UNSDCF monitoring and reporting to ensure minimum and desired standards for the disaggregation of data including by gender, age, people with disabilities and migrants.

MONITORING, EVALUATION, REPORTING AND LEARNING

The UNCT, in collaboration with relevant line Ministries, will prepare an annual implementation progress report for presentation and consultation with the JSC. The attainment of SDG targets depends significantly on results-based monitoring and evaluation. In this regard, the UN, working closely with the Government and key partners at all levels, will seek to foster a culture of learning and mutual accountability. Emerging new approaches and methodologies will be shared with developmental partners that contribute to strengthening the learning cycle through collaborative monitoring and evaluation.

Monitoring the implementation progress of the UNSDCF will be based principally on the attached Results Framework (Annex 1) and will be co-led by the UNCT and the Ministry of Foreign Affairs, in close collaboration with the relevant government agencies. Fully operationalized, the UN INFO online platform will be used for planning, monitoring, and reporting in support of the implementation of the JWPs, and to track the United Nations Country Team's contribution to Agenda 2030 and the SDGs.

The Results Framework is based principally on nationally established SDG indicators, baselines and targets relying on official government data and selected as Outcome Indicators. A multi-year costed Monitoring, Evaluation and Learning (MEL) Plan will be prepared by the UNCT in collaboration with relevant governmental counterparts. The majority of baselines are sourced from the latest government reports and/or available data from selected national SDG indicators in consultation with line ministries.

The UNSDCF Monitoring, Evaluation and Learning Plan will focus on four inter-related activities:

- Adaptive programming
- Monitoring and Learning
- Reporting
- Evaluation of the Cooperation Framework

Given Mauritius's fluid operating environment, the UNSDCF MEL plan will employ an adaptive approach, based on continuous learning and evidence, to allow for programmatic flexibility and operational nimbleness. UNSDCF reporting will be conducted on an annual basis, with a monitoring of milestones, allowing for learning and the improvement of implementation.

Disaggregated data, broken down by geography, gender, socio-economic status and LNOB groups, will be pursued and tracked regularly to improve analysis, evidence-based integrated policymaking, and programme implementation. The United Nations will operationalize a Joint Programme and JWP with the National Statistics System aimed at fostering a collaborative approach towards strengthening the national SDGs monitoring system. Innovative methods of data collection will be explored to fill in gaps in the national monitoring system and provide alternative interpretations of the development progress by the non-state partners.

Through the Data/M&E Theme Group referred above, UN will partner with the National Bureau

of Statistics and the Ministry of Foreign Affairs to strengthen the SDG data ecosystem and fill data gaps where necessary. The Theme Group will consist of the Data/M&E focal points of each UN agency, coordinated by the UN Resident Coordinator's Office, and periodically by national data focal points. Data/M&E strengthens accountability and assists the conveners of the results groups to support coordination and compilation of reporting to the JSC on an annual basis.

Recognizing the centrality of the UNSDCF as a tool of the UN reform process in Mauritius, individual UN agencies will continue to graduate towards harmonized monitoring and reporting of their own individual programmes towards joint and collaborative reporting. UN agencies will strive for synergies in areas within which they are jointly invested, especially in each of the eight interagency output areas of the UNSDCF. Reviews will take place based on the UNSDCF MEL and generate shared knowledge and lessons learned throughout UNSDCF implementation.

The evaluation of the UNSDCF constitutes an integral part of accountability to the people and Government of Mauritius for its results and contributions. Hence, a final independent evaluation of the UNSDCF will be conducted in the penultimate year of UNSDCF implementation, 2027. The evaluation will be commissioned by the UNCT in close consultation with the Government. The evaluation will be independently conducted following the United Nations Evaluation Group (UNEG) standards and norms. The evaluation process will ensure an inclusive and participatory approach involving all stakeholders, and with a strong emphasis on 'leaving no one behind'. It will include sectoral ministries and divisions, local authorities, development partners, the private sector, civil society, academia, and other stakeholders. Finally, individual UN agencies' country programme/document evaluations will be assessed on their contribution to the UNSDCF outcomes and inter-agency outputs.



ANNEX 1. UNSDCF RESULTS MATRIX

Priority 1: PEOPLE. Fostering a human development approach for an inclusive and thriving society.

OUTCOME 1: By 2028, all people in Mauritius thrive in youth and gender responsive environment providing access to equitable and inclusive services and opportunities, within sustainable and resilient social systems.

National Development Priorities: Inclusiveness at the Heart of the Nation; Education and Skills for the World of Tomorrow; Improving the Well-being and Quality of Life of Citizens; Strengthening Democracy and Governance; Consolidating resilience in the face of exogenous challenges; Digitalisation and innovation for transformation. SDGs: 1, 2, 3, 4, 5, 10, 16, 17.

















INTER-AGENCY OUTPUTS CONTRIBUTING TO THE OUTCOME	KEY INDICATORS	BASELINE (YEAR)	TARGET (2028)	DATA SOURCE/ METHOD OF VERIFICATION	UNITED NATIONS ENTITIES	KEY RISKS AND ASSUMPTIONS
Interagency Output 1.1 Social protection and health systems are better able to deliver timely, equitable, and innovative services to	Outcome Indicator 1.1 Outcome Indicator 1.1: The Human Development Index (HDI) (including the inequality adjusted (IHDI) and Gender Development Index (GDI);	HDI: 0.802 (2021) IHDI: 0.661 (2021) GDI: 0.973	833	Human Development Index (HDI) Report	1.1: WHO , FAO , IOM, ITU, UNECA, UNFPA, UNHCR,	MAJOR STRUCTURAL RISKS AND VULNERABILITIES: Human, Social & Political Risks: Inequalities, poverty and social unrest; Incomplete educational and skills sector reforms fail to meet labour market demands
all, especially youth women and migrants.	Outcome indictor 1.2 GINI Coefficient	0.400 (2017) (to be updated in 2024)	Tbd	Household Budget Survey (HBS), Statistics Mauritius – every 5 years	UNODC, UNWomen	required for complete economic transformation; challenges of mixed migration, , brain drain; High prevalence of NCDs as a result of unhealthy lifestyles and diets; ageing of the population, contribute to an economic, fiscal and health burden / health costs;
Interagency Output 1.2 More people, especially youth, women and persons living with disabilities, have access to education	Outcome indicator 1.3 (SDG 1.a.2) Proportion of total government spending on essential services (Social Protection, Health and Education)	52.9 (2022)	tbd	Public Finance, Statistics Mauritius, yearly	1.2: ILO ; ITU, UNECA, UNFPA, UNHCR,	Gender inequality and violence against women exert a social cost; Widening digital divide. MAIN ASSUMPTIONS:
and vocational training that enables them to access socioeconomic opportunities.	Outcome Indicator 1.4 (SDG Indicator 3.8.1) UHC Index for Essential service coverage [disaggregated by: i) Reproductive, maternal, newborn and child health, ii) Infectious diseases, iii) Non-communicable disease, iv) Service capacity and access	66% (2021) i. 74% (2020) ii. 52 % iii. 61 % iv. 78 %	>70 i. 82 ii. 72 iii. 63 iv. 86	Tracking Universal Health Coverage WHO estimates based national data	UNIDO, UNWomen 1.3: IOM ; ILO, UNHCR,	That key principles of inclusion, resilience and sustainability, alongside human rights can be placed at the centre of development policies; that social protection, health and education/vocational training systems can be reformed to deliver successful human capital for transformation;
Interagency Output 1.3 Safe, regular and orderly migration for inclusive socio-economic development is promoted	Outcome Indicator 1.5 (SDG Indicator 8.6.1) Proportion of youth (aged 15-24 years) not in education, employment or training, by sex.	25.1% (2022) 22.3% male 29% female	18% male 18% female	Statistics Mauritius Labour Statistics	1.4: OHCHR; ITU, UNECA, UNHCR,	
Interagency Output 1.4 Strong, efficient and accountable institutions provide improved access to justice, particularly for	Outcome Indicator 1.6 (SDG Indicator 10.7.2) Number of policies implemented to facilitate orderly, safe, regular and responsible migration and mobility of people.	Baseline: tbd.	Target: tbd.	Prime Minister's Office	UNODC, UNOPS, UNWomen	
vulnerable groups.	Outcome indicator 1.7 Fully functional National Mechanism for Reporting and Follow-up that utilizes the National Recommendations Tracking Database	Baseline: NMRF established	Target: NRTD utilized	OHCHR, MoFA		
	Outcome indicator 1.8 Number of cases of domestic violence, by sex	5381 (of whom 4420 females) (2022)	TBD	Administrative data from Ministry of Gender , Statistics Mauritius – Yearly		

Priority 2: PROSPERITY. Addressing structural vulnerabilities and boosting sustainable economic transformation.

OUTCOME 2: By 2028, Mauritius has a resilient, sustainable and inclusive economy that allows all people, especially youth, women and persons living with disabilities, to access sustainable livelihoods and food security.

National Development Priorities: Building the Economy of the Future; Consolidating resilience in the face of exogenous challenges; Food import substitution and food Security – including the Blue Economy; Sustainable and inclusive growth; Greening the economy – Sustainable Jobs, Circular Economy; Digitalisation and innovation for transformation,





















17	PARTNERSHIPS For the goals
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INTER-AGENCY OUTPUTS CONTRIBUTING TO THE OUTCOME	KEY INDICATORS	BASELINE (YEAR)	TARGET (2028)	DATA SOURCE/ METHOD OF VERIFICATION	UNITED NATIONS ENTITIES	KEY RISKS AND ASSUMPTIONS
Inter-agency Output 2.1 Enhanced, innovation driven blue, green, circular, and digital economies that provides opportunities for all, in particular youth, women, people with	Outcome Indicator 2.1 (linked to SDG indicator 8.1.1) Growth rate by main sectors (i. Tourism, ii. Manufacturing, iii. ICT, iv. Seafood)	Baseline: (2021/2022) i37.3% ii. 8.3% iii. 0.3% iv. tbd	Target: tbd Target: tbd	Statistics Mauritius, SDG Database Data from Mauritius Research & Innovation	2.1: UNDP ; FAO, IFAD, ILO, ITC, ITU, UNECA, UNEP, UNESCO, UNIDO,	MAJOR STRUCTURAL RISKS AND VULNERABILITIES Climate Risks: Increase in extreme weather events (floods / droughts), sea warming, ecological damage and coral bleaching. Economic Risks: Food and energy crisis, including inflation based on import dependency; over reliance on tourism accompanied
disabilities and other vulnerable groups. Interagency Output 2.2 Food security is enhanced	Outcome Indicator 2.2 (SDG 9.5.1) Research and development expenditure as a proportion of GDP	Baseline: 0.3% (2021)	Target: tbd.	Council – Yearly Statistics Mauritius, SDG Database	UNODC, UNWomen 2.2: FAO ; IFAD, ITC,	by slow and incomplete economic diversification and transformation; Public and private investment gaps due to high debt burden, limited fiscal space and pressure on expenditure for immediate response to multiple crises (public), and strong US Dollar, global economic uncertainty and crises impact on
for all – especially children, youth, women and other vulnerable groups – ensuring the transition of food, water and energy systems towards	Outcome Indicator 2.3 (SDG Indicator 8.5.1) Average hourly earnings by occupation and sex. (i) By sex a. Male b. Female	Baseline (MUR): 148.7 i. a 157.6			UNDESA, UNDP, UNECA, UNEP, UNIDO, WHO	companies' treasuries/private savings; brain drain and insufficient job creation, limited fiscal space. Widening digital divide Cross-Border Risks: Limited connectivity with Africa and Indian Ocean, limited maritime connectivity (hinders trade); high cost of air connectivity (hinders
sustainability.	 (ii) By major occupational groups a. Managers, Professionals; Technicians & associate professionals. b. Clerical support workers c. Service & sale workers d. Skilled agri., forestry and fishery workers; craft and related trade workers; plant & machine operators & assemblers e. Elementary occupation 	b 136.8 ii. a.260.3 b. 132.7 c. 115.3 d. 103.7 e. 96.3	Target: tbd.			mobility and trade); challenges of maritime security. MAIN ASSUMPTIONS That the risks outlined in outcome 1 can be managed and mitigated; and that the blue-green economy can generate significant opportunities, especially for young people, women and people with disabilities.
	(iii) By age group a. Youth aged 16 - 24 years b. Adult aged 16 years and over	iii. a. 86.8 b. 148.7	Target: tbd.			
	Outcome Indicator 2.4 Share of food (food & live animals) imports over total imports	Baseline: 28.2 (2021)	45%	Trade statistics, Statistics Mauritius - Yearly		
	Outcome Indicator 2.5 (SDG Indicator 7.2.1) Renewable energy share in the total final energy generation (proxy)	21.6% (2022)		Administrative data from Ministry of Public Utilities, Statistics Mauritius – Yearly		

Priority 3: PLANET. Enhancing resilience to the triple planetary crisis.

OUTCOME 3: By 2028, Mauritius has integrated, gender sensitive and adapted systems for disaster risk reduction and climate change adaptation that will address climate induced disasters, biodiversity loss and pollution.

National Development Prioritiess: A Sustainable and Green Society; Consolidating resilience in the face of exogenous challenges; Greening the economy – Sustainable Jobs, Circular Economy; Digitalisation and innovation for transformation.























INTER-AGENCY OUTPUTS CONTRIBUTING TO THE OUTCOME	KEY INDICATORS	BASELINE (YEAR)	TARGET (2028)	DATA SOURCE/ METHOD OF VERIFICATION	UNITED NATIONS ENTITIES	KEY RISKS AND ASSUMPTIONS
Inter-agency Output 3.1 Policy and regulatory framework strengthened and innovative technologies	Outcome Indicator 3.1 (SDG 13.2.2) Total greenhouse (GHG) gas emissions per year	Baseline: 5200.3 Gg CO2 -eq (2019)	Target (2028)	Statistics Mauritius	3.1: UNDP ; FAO, IFAD, IOM, ITU, UNDESA,	KEY RISKS Climate Risk: Increase in extreme weather events (floods / droughts), sea warming, ecological damage and coral bleaching; Interlinked food, water
are leveraged to accelerate climate change actions through the promotion of nature-based solutions,	Outcome Indicator 3.2 (SDG Indicator 13.1.2) Number of countries that adopt and implement national disaster risk reduction strategies.	Baseline: TBD	Target: TBD	Sendai Framework reports	UNDRR, UNECA, UNEP, UNFPA,	and energy crisis. KEY ASSUMPTIONS That the full force of Government, private sector,
access to climate finance and disaster risk reduction.	Outcome Indicator 3.3 (SDG Indicator 1.5.4) Proportion of local governments that adopt and implement local climate change and disaster risk reduction strategies in line with national strategies.	Baseline: TBD	Target: TBD	Sendai Framework reports	UNHabitat, UNIDO, WHO 3.2: UNEP ; FAO, IFAD,	civil society and communities can fully mobilized to effect a whole of society approach to environmental sustainability, pollution reduction and the restoration of natural resources for the benefit of all, and that cross-border issues can be successfully managed.
Inter-agency Output 3.2 The country's biodiversity is protected and the pollution of ecosystems is curbed,	Outcome Indicator 3.4 (SDG Indicators 14.5.1) Coverage of protected areas in relation to marine areas,	Baseline: 13 (2019)	Target: TBD	Ministry of Blue Economy	ITU, UNDP, UNECA, UNESCO, UN-Habitat, UNODC	Cross border issues can be successfully managed.
allowing natural ecosystems to thrive.	Outcome indicator 3.5 (SDG Indicator 15.2.1) Progress towards sustainable forest management	Baseline: TBD	Target: 48.8.	Ministry Agro Industry and Food Security		
	Outcome indicator 3.6 (SDG Indicator 15.5.1) Proportion of threatened plant species endemic to Mauritius (as per global IUCN criteria)	Baseline: 81.7% (2019)	Target: TBD	Ministry Agro Industry and Food Security - NPCS		

ANNEX 2. LEGAL ANNEX

- 1. Whereas the Government of Mauritius (the "Government") has entered into the agreements listed below with the United Nations, including its Funds, Programmes and other subsidiary organs, and other organizations of the United Nations system ("UN System Organizations"), which are applicable to their programme activities in Mauritius (the "UN Agreements") under the United Nations Sustainable Development Cooperation Framework (the "Cooperation Framework");
- 2. Whereas the UN Agreements, together with the Convention on the Privileges and Immunities of the United Nations of 13 February 1946 (the "General Convention") and/or the Convention on the Privileges and Immunities of the Specialized Agencies of 21 November 1947 (the "Specialized Agencies Convention") as applicable, form the primary existing legal basis for the relationship between the Government and each UN System Organization for supporting the country to deliver on the Cooperation Framework, and are non-exhaustive and without prejudice to any other legal instruments the Government may enter into, including additional agreements with UN System Organizations for the purpose of their activities in the country:
 - a) With the **United Nations Development** Programme (UNDP), a basic agreement to govern UNDP's assistance to the country, which was signed by the Government and [UNDP (the "Standard Basic Assistance Agreement" or "SBAA")], which is one of the predecessor legal entities of UNDP (the "Basic Agreement")] on 29 August 1974. This Cooperation Framework, together with a joint results group work plan specifying UNDP programme activities further to this Cooperation Framework (which shall form part of this Cooperation Framework and is incorporated herein by reference), constitute together a "project document" as referred to in the [SBAA] [OR Basic Agreement plus Supplemental Provisions to the project document, attached hereto as Annex []. The implementing partner and UNDP will sign a project agreement containing the specific arrangements for each project further to the relevant project document.

- b) With the Office of the United Nations High Commissioner for Refugees (UNHCR), the provisions of the 1946 Convention on the Privileges and Immunities of the United Nations apply to the personnel, activities, property and assets of UNHCR in Mauritius.
- c) With the United Nations Population Fund (UNFPA), [the text to be used in this section depends on the specific legal framework in the country. A menu of options for the appropriate text is available in the UNFPA Policies and Procedures Manual (PPM) at the following link: http://www.unfpa.org/sites/default/files/adminresource/Legal%20basis%20of%20 cooperation%20UNDAF.pdf UNFPA Country Offices are requested to consult with UNFPA's Legal Unit, OED, for the correct text to be used.]
- d) With the International Labour Organization (ILO), the State became a member of the ILO on 5 May 1969;
- e) With the United Nations Industrial Development Organization (UNIDO), the provisions of the Standard Basic Assistance Agreement between the United Nations Development Programme and the Government, signed and entered into force on 29 August 1974, shall be applied, mutatis mutandis, to UNSDCF and all UNIDO projects and programmes in Mauritius.
- f) With the Food and Agriculture Organization of the United Nations (FAO), an Agreement for the establishment of the FAO Representation [subregional or regional office] in Mauritius concluded between the Government and FAO on 7 Dec 1982.
- g) With the World Health Organization (WHO), a Basic Agreement for the Provision of Technical Advisory Assistance signed by the Government and WHO on 12 Oct 1970.
- h) With the International Organization for Migration (IOM), the The Republic of Mauritius became an IOM member state in June 2006 and signed a cooperation agreement with IOM in September 2007.

- 3. With respect to all UN System Organizations: Assistance to the Government shall be made available and shall be furnished and received in accordance with the relevant and applicable resolutions, decisions, rules and procedures of each UN System Organization.
- 4. Without prejudice to the above, the Government shall: (i) apply to each UN System Organization and its property, funds, assets, officials and experts on mission the provisions of the General Convention and/or the Specialized Agencies Convention; and (ii) accord to each UN System Organization, its officials and other persons performing services on behalf of that UN System Organization, the privileges, immunities and facilities set out in the UN Agreement applicable to such UN System Organization.
- 5. United Nations Volunteers performing services on behalf of a UN System Organization shall be entitled to the privileges and immunities accorded to officials of such UN System Organization.
- 6. Any privileges, immunities and facilities granted to a United Nations System Organization under the Cooperation Framework shall be no less favourable than those granted by the Government to any other United Nations System Organization signatory of the Cooperation Framework.

- 7. Without prejudice to the United Nations Agreements, the Government shall be responsible for dealing with any claims which may be brought by third parties against any of the UN System Organizations and their officials, experts on mission or other persons performing services on their behalf, and shall hold them harmless in respect of any claims and liabilities resulting from operations under the Cooperation Framework, except where it is mutually agreed by the Government and the relevant UN System Organization(s) that such claims and liabilities arise from gross negligence or misconduct of that UN System Organization, or its officials, or persons performing services.
- 8. Nothing in or relating to this Cooperation Framework shall be deemed: (i) a waiver, express or implied, of the privileges and immunities of any UN System Organization; or (ii) the acceptance by any UN System Organization of the jurisdiction of the courts of any country over disputes arising from this Cooperation Framework, whether under the General Convention or the Specialized Agencies Convention, the UN Agreements, or otherwise, and no provisions of this Cooperation Framework shall be interpreted or applied in a manner, or to an extent, that is inconsistent with such privileges and immunities.

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DCO Mandatory HACT text: All cash transfers to an Implementing Partner are based on the Work Plans (WPs) agreed between the Implementing Partner and the UN system agencies. Cash transfers for activities detailed in work plans (WPs) can be made by the UN system agencies using the following modalities:

- Cash transferred directly to the Implementing Partner: a. Prior to the start of activities (direct cash transfer), or b. After activities have been completed (reimbursement);
- Direct payment to vendors or third parties for obligations incurred by the Implementing Partners on the basis of requests signed by the designated official of the Implementing Partner;
- Direct payments to vendors or third parties for obligations incurred by UN system agencies in support of activities agreed with Implementing Partners.

[In countries where it has been agreed that cash will be transferred to institutions other than the Implementing Partner (e.g., the Treasury) please replace with the following text:]

Cash transfers for activities detailed in work plans (WPs) can be made by the UN system agencies using the following modalities:

- Cash transferred to the [national institution] for forwarding to the Implementing Partner: a. Prior to the start of activities (direct cash transfer), or b. After activities have been completed (reimbursement).
- 2. Direct payment to vendors or third parties for obligations incurred by the Implementing Partners on the basis of requests signed by the designated official of the Implementing Partner.
- 3. Direct payments to vendors or third parties for obligations incurred by UN system agencies in support of activities agreed with Implementing Partners. Where cash transfers are made to the [national institution], the [national institution] shall transfer such cash promptly to the Implementing Partner. Direct cash transfers shall be requested and released for programme

implementation periods not exceeding three months. Reimbursements of previously authorized expenditures shall be requested and released quarterly or after the completion of activities. The UN system agencies shall not be obligated to reimburse expenditure made by the Implementing Partner over and above the authorized amounts. Following the completion of any activity, any balance of funds shall be refunded or programmed by mutual agreement between the Implementing Partner and the UN system agencies. Cash transfer modalities, the size of disbursements, and the scope and frequency of assurance activities may depend on the findings of a review of the public financial management capacity in the case of a Government Implementing Partner, and of an assessment of the financial management capacity of the non-UN Implementing Partner. A qualified consultant, such as a public accounting firm, selected by the UN system agencies may conduct such an assessment, in which the Implementing Partner shall participate. The Implementing Partner may participate in the selection of the consultant. Cash transfer modalities, the size of disbursements, and the scope and frequency of assurance activities may be revised in the course of programme implementation based on the findings of programme monitoring, expenditure monitoring and reporting, and audits.

In case of direct cash transfer or reimbursement, the UN system agencies shall notify the Implementing Partner of the amount approved by the UN system agencies and shall disburse funds to the Implementing Partner in [here insert the number of days as per UN system agency schedule]. In case of direct payment to vendors or third parties for obligations incurred by the Implementing Partners on the basis of requests signed by the designated official of the Implementing Partner; or to vendors or third parties for obligations incurred by the UN system agencies in support of activities agreed with Implementing Partners, the UN system agencies shall proceed with the payment within [here insert the number of days as agreed by the UN system agencies].

The UN system agencies shall not have any direct liability under the contractual arrangements

concluded between the Implementing Partner and a third party vendor. Where the UN system agencies and other UN system agency provide cash to the same Implementing Partner, programme monitoring, financial monitoring and auditing will be undertaken jointly or coordinated with those UN system agencies. A standard Fund Authorization and Certificate of Expenditures (FACE) report, reflecting the activity lines of the work plan (WP), will be used by Implementing Partners to request the release of funds, or to secure the agreement that [UN organization] will reimburse or directly pay for planned expenditure. The Implementing Partners will use the FACE to report on the utilization of cash received. The Implementing Partner shall identify the designated official(s) authorized to provide the account details, request and certify the use of cash. The FACE will be certified by the designated official(s) of the Implementing Partner. Cash transferred to Implementing Partners should be spent for the purpose of activities and within the timeframe as agreed in the work plans (WPs) only. Cash received by the Government and national NGO Implementing Partners shall be used in accordance with established national regulations, policies and procedures consistent with international standards, in particular ensuring that cash is expended for activities as agreed in the work plans (WPs), and ensuring that reports on the utilization of all received cash are submitted to [UN organization] within six months after receipt of the funds. Where any of the national regulations, policies and procedures are not consistent with international standards, the UN system agency financial and other related rules and system agency regulations, policies and procedures will apply.

In the case of international NGO/CSO and IGO Implementing Partners cash received shall be used in accordance with international standards in particular ensuring that cash is expended for activities as agreed in the work plans (WPs), and ensuring that reports on the full utilization of all received cash are submitted to [UN organization] within six months after receipt of the funds.

To facilitate scheduled and special audits, each Implementing Partner receiving cash from [UN organization] will provide UN system agency or its representative with timely access to: all financial records which establish the transactional record

of the cash transfers provided by [UN system agency, together with relevant documentation; all relevant documentation and personnel associated with the functioning of the Implementing Partner's internal control structure through which the cash transfers have passed. The findings of each audit will be reported to the Implementing Partner and [UN organization]. Each Implementing Partner will furthermore: Receive and review the audit report issued by the auditors; Provide a timely statement of the acceptance or rejection of any audit recommendation to the [UN organization] that provided cash (and where the SAI has been identified to conduct the audits, add: and to the SAI) so that the auditors include these statements in their final audit report before submitting it to [UN organization]; Undertake timely actions to address the accepted audit recommendations. Report on the actions taken to implement accepted recommendations to the UN system agencies (and where the SAI has been identified to conduct the audits, add: and to the SAI), on a quarterly basis (or as locally agreed).

Option 1: [Where an assessment of the Public Financial Management system has confirmed that the capacity of the Supreme Audit Institution is high and willing and able to conduct scheduled and special audits]: The Supreme Audit Institution may undertake the audits of Government Implementing Partners. If the SAI chooses not to undertake the audits of specific Implementing Partners to the frequency and scope required by the UN system agencies, the UN system agencies will commission the audits to be undertaken by private sector audit services.

Option 2: [Where no assessment of the Public Financial Management Capacity has been conducted, or such an assessment identified weaknesses in the capacity of the Supreme Audit Institution]: The audits will be commissioned by the UN system agencies and undertaken by private audit services.

ANNEX 3. SUMMARY OF RESOURCES EARMARKED AS AT OCTOBER 2023

19,681,000	Estimated core resources available (USD)	Estimated non-core resources available (USD)	Estimate funds to be mobilized (USD)	Total
FA0	1,800,000	250,000	2,750,000	4,800,000
IFAD	-	-	-	-
ILO	200,000	85,000	1,500,000	1,785,000
IOM	-	-	-	-
ITC	-	-	-	-
ITU	420,000	100,000	520,000	1,040,000
OHCHR	-	-	-	-
UNAIDS	-	-	-	-
UNCTAD	-	-	-	-
UNDESA	50,000	200,000	200,000	450,000
UNDP	1,895,000	56,538,880	-	58,433,880
UNDRR	-	-	-	-
UNECA	-	-	-	-
UNEP	-	145,000	-	145,000
UNESCO	-	-	-	-
UNFPA	1,275,000	200,000	300,000	1,766,667
UNHabitat	-	-	-	-
UNHCR	7,000	-	213,000	220,000
UNITAR	-	-		
UNODC	-	3,854,784	4,200,000	8,054,784
UNOPS	460,000	-	-	460,000
UNWomen	-	-	-	-
WHO	5,844,000	1,258,000	9,998,000	17,100,000
TOTAL	11,951,000	62,631,664	19,681,000	94,263,664

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