



MAURITIUS

REPORT ON THE OBSERVANCE OF STANDARDS AND CODES—DATA MODULE

December 2025

This Report on the Observance of Standards and Codes—Data Module for Mauritius was prepared by a staff team of the International Monetary Fund as background documentation for the periodic consultation with the member country. It is based on the information available at the time it was completed in September 2025. The views expressed in this document are those of the staff team and do not necessarily reflect the views of the government of Mauritius or the Executive Board of the IMF.

The Response by the Authorities to this report and the Detailed Assessments Using the Data Quality Assessment Framework (DQAF) are also included.

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REPORT ON THE OBSERVANCE OF STANDARDS AND CODES—DATA MODULE VOLUME I

December 10, 2025

VOLUME I: STAFF ASSESSMENT AND PRIORITY RECOMMENDATIONS

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Glossary

<i>2008 SNA</i>	<i>System of National Accounts, 2008</i>
<i>2025 SNA</i>	<i>System of National Accounts, 2025</i>
BOM	Bank of Mauritius
BOP	Balance of Payments
<i>BPM6</i>	<i>Balance of Payments and International Investment Position Manual, sixth edition</i>
<i>BPM7</i>	<i>Integrated Balance of Payments and International Investment Position Manual, seventh edition</i>
CDIS	Coordinated Direct Investment Survey
COFER	Currency Composition of Official Foreign Exchange Reserves
COFOG	Classification of Functions of Government
COICOP	Classification of Individual Consumption by Purpose
CPI	Consumer Price Index
CPIS	Coordinated Portfolio Investment Survey
DQAF	Data Quality Assessment Framework
DSBB	Dissemination Standards Bulletin Board
ESS	External Sector Statistics
FSC	Financial Services Commission
GBC	Global Business Corporations
GFCF	Gross Fixed Capital Formation
GFS	Government Finance Statistics
<i>GFSM 1986</i>	<i>A Manual on Government Finance Statistics, 1986</i>
<i>GFSM 2001</i>	<i>Government Finance Statistics Manual, 2001</i>
<i>GFSM 2014</i>	<i>Government Finance Statistics Manual, 2014</i>
FISIM	Financial Intermediation Services Indirectly Measured
IIP	International Investment Position
<i>ISIC</i>	<i>International Standard Industrial Classification of All Economic Activities</i>
MFS	Monetary and Financial Statistics
<i>MFSM 2000</i>	<i>Monetary and Financial Statistics Manual 2000</i>
MOF	Ministry of Finance

MOU	Memorandum of Understanding
NA	National Accounts
NSS	National Statistical System
OAP	Other Accounts Payable
ODC	Other Depository Corporations
OFC	Other Financial Corporations
OOH	Owner Occupied Housing
PDMA 2008	Public Debt Management Act 2008
PPI	Producer Price Index
PSDS	Public Sector Debt Statistics
<i>PSDSG 2013</i>	<i>Public Sector Debt Statistics Guide: For Compilers and Users 2013</i>
R&D	Research and Development
ROSC	Report on the Observance of Standards and Codes
SDDS	Special Data Dissemination Standards
SDMX	Statistical Data and Metadata eXchange
SM	Statistics Mauritius
SME	Small and Medium Sized Enterprises
SPPI	Services Producer Price Index

OVERALL ASSESSMENT

1. **This Report on the Observance of Standards and Codes—Data Module (Data ROSC) updates assessments conducted in 2002 and 2008 and a multi sector mission conducted in 2013.** The updated assessment is based on the 2025 pilot version of the IMF’s Data Quality Assessment Framework (DQAF) and covers the national accounts, consumer and producer price indexes, government finance, public sector debt, monetary and financial, balance of payments, and international investment position statistics. Statistics Mauritius is responsible for national accounts, prices and government finance statistics—the latter based on data provided by the Ministry of Finance (MOF). The Bank of Mauritius (BOM) is responsible for monetary and financial, balance of payments, and international investment position statistics. MOF is responsible for public sector debt statistics.
2. **Macroeconomic statistics in Mauritius generally observe internationally recognized standards and codes—with a slight variation across datasets (Table 1)—and, with amendments to the Statistics Act underway to enhance the credibility and independence of the national statistical system, the country is well positioned to subscribe to SDDS Plus, the IMF’s highest data dissemination standard.** The mission encountered a high level of expertise, commitment to quality, and professionalism in the production and dissemination of statistical data. Data publication practices are good, as Mauritius has been a subscriber of the Special Data Dissemination Standard (SDDS) since February 2012. Mauritius is in observance of the SDDS, meeting requirements for data coverage, periodicity, and timeliness, while complying with an advance release calendar. In some cases, the timeliness of certain data categories even exceeds the SDDS requirements. The country’s performance in data dissemination not only meets the requirements of the SDDS but also most of the more rigorous standards of SDDS Plus, with some additional improvements required to subscribe to SDDS Plus, particularly on sectoral balance sheets, general government operations and the compilation of debt securities data. Appendix I compares current dissemination practices with SDDS Plus requirements.
3. **Based on the 2025 pilot version of the DQAF, the remainder of this section summarizes the mission’s main findings,** which are presented for each agency for the first two dimensions of quality, and across datasets for the remaining four.
4. **Mauritius’ Statistics Act provides a strong legal foundation for official statistics, but reforms underway will further enhance independence, transparency, and data integrity.** Under Articles 3, 10, and 22 of the Statistics Act, Statistics Mauritius (SM) is legally mandated to compile official statistics including the national accounts, consumer and producer prices, and government finance statistics, with authority to collect necessary data and ensure strict confidentiality. The Act provides a foundation for SM’s professional and operational independence, with ongoing reforms aimed at further shielding it from political or external interference in statistical methodologies, data sources, and release schedules. The Act provides a framework for SM to access and utilize administrative data in the compilation of official statistics. SM engages users through structured

consultations and advisory committees. Ethical safeguards, a transparent release calendar, and equal access for all users reinforce trust in SM's outputs.

5. Further enhancements are recommended to strengthen the professional independence of the SM Director, modernize provisions for data sharing and access to administrative data.

While the current framework offers partial safeguards for the professional independence of the Director, the Statistics Act does not explicitly mandate a transparent, merit-based selection and appointment process for the Director, including clear eligibility criteria, fixed tenure, and explicit conditions for removal, nor does it specify the maximum period under which the position of Director may remain vacant. The Act also lacks explicit definition of official statistics and the national statistical system, and provisions for modernizing data sharing and administrative data access. To further reinforce institutional independence, it is recommended that the SM Director not report (professionally or operationally) directly to an individual ministry. Furthermore, the mission recommends that Statistics Mauritius discontinue the production of economic projections to avoid potential conflicts with its core mandate of impartial data provision. This will require considering an alternative framework that continue serving the needs of Mauritius policy makers and users.

6. The BOM operates under a legal framework that supports its role as a producer of monetary and financial statistics (MFS), and external sector statistics (ESS). However, there is room to further strengthen the independence, integrity, and data confidentiality measures. While the BOM Act provides the legal basis to collect, compile, and disseminate MFS and ESS, it could more explicitly state BOM's autonomy over statistical methods, data sources, content, and timing of releases, and reinforce confidentiality clauses regarding data sharing with other agencies. Strengthening human resources, IT support, formalizing consultations, and improving data validation—especially for Global Business Companies—would also enhance efficiency and data quality. To minimize reporting burden, there is a need for streamlining the reporting processes and increasing efficiencies,

7. Mauritius' legal and administrative framework provides a foundational basis for compiling and disseminating public sector debt statistics (PSDS), with scope for further clarification and strengthening. The Public Debt Management Act 2008 (PDMA 2008) established the MOF as responsible for timely quarterly public debt reporting and to support this requires all public entities to report debt data to the MOF within 15 days after each quarter's end. Specific issues observed include (i) lack of clarity on the interrelationship between the Statistics Act and the PDMA 2008 with respect to PSDS, (ii) unclear institutional designation on the roles and responsibilities within the debt management unit, and (iii) insufficient coverage of instruments to be reported as public debt. Staff appointments through the Public Service Commission support professional independence in the compilation and dissemination of PSDS and the Ministry's Code of Ethics further reinforces integrity in statistical practices. The current low number of staff in the public debt management unit (8 in total) presents both a continuity risk and a barrier to further development and expansion of current PSDS reports. Transparency and disclosure are areas for improvement in PSDS reports through provision of more comprehensive and accessible metadata, revision analysis, and information on the terms and conditions for compiling PSDS. In addition, periodically consulting

users on the relevance and usefulness of the PSDS reports will ensure that the PSDS are developed in a way that meets the need of a broad range of users and informs decision making.

8. **Formal coordination mechanisms should reinforce the collaboration between SM, BOM, and MOF as members of the National Statistical System (NSS)** to enhance consistency across institutions, particularly by aligning revision cycles and minimizing discrepancies across datasets.

9. **Mauritius' macroeconomic statistics are broadly aligned with international statistical standards across all major domains.** National accounts follow the *2008 SNA*, with largely appropriate concepts, methods, measurement, and classification systems. However, further alignment is needed in areas such as the treatment of non-observed economy, global business corporations (GBCs), deflation, among other areas. Price statistics—both CPI (Consumer Price Index) and PPI (Producer Price Index)—adhere to international concepts, methods, and classifications, although the treatment of Owner-Occupied Housing (OOH) in the CPI requires improvement and the PPI coverage remains limited to goods-producing sectors and sales to the domestic market only. External sector statistics are largely consistent with *BPM6*, with plans to align with *BPM7*, but gaps persist in the treatment of reinvested earnings and merchanting—particularly important for GBCs, as well as the coverage of reserve assets. Monetary statistics broadly follow the *MFSMCG* framework, though improvements are needed in the classification of broad money and valuation of financial instruments. Government finance statistics (GFS) are conceptually well aligned with the *Government Finance Statistics Manual 2014 (GFSM 2014)*, including proper sector classification and treatment of nonmonetary transactions, but would benefit from expanded balance sheet reporting and integrated flow-stock statements.

10. **Mauritius has established a solid foundation for data accuracy and reliability, supported by long time series, regular publications, and broadly adequate source data, though some areas for improvement remain.** The CPI has timely weight updates and sound compilation methods but could benefit from analysis of potential sources of bias and error, while the PPI weights should be more up to date. MFS are compiled from structured, timely sources with broad institutional coverage. ESS are underpinned by comprehensive data and quality assurance practices, while GFS benefits from long historical series and consistent annual reporting. That said, systematic maintenance of the business registers is not in place, and sectoral balance sheets remain incomplete. National accounts should be strengthened by conducting annual updates to business registers using administrative data and automated systems. Explicit independent estimates of the non-observed economy, including illegal activities, should be produced and integrated into the accounts. The measurement of the output of GBCs should be prioritized. The authorities should also prioritize the compilation and dissemination of reinvested earnings and merchanting for GBCs, as well as crypto assets and financial intermediation services indirectly measured (FISIM), to ensure comprehensive coverage. Validation with mirror trade and financial assets and liabilities data, revision analysis, and cross-domain reconciliation should be applied systematically. Mauritius should implement a routine publication of revision schedules, explanatory notes, and metadata updates for all major datasets. A public revisions database should be established, with clear distinctions between routine updates,

methodological improvements, and comprehensive revisions. These measures will improve reliability, analytical value, and user trust.

11. **Mauritius' official statistics are broadly serviceable, with timely dissemination of core datasets and general alignment with international standards, but further improvements are needed to enhance consistency, granularity, and cross-domain coherence.** Key macroeconomic indicators—including GDP, CPI, balance of payments (BOP)/international investment position (IIP), MFS, and GFS—are disseminated with adequate periodicity and timeliness. For the CPI and the PPI in particular, there is scope to improve the way in which updated series are introduced when new weights are implemented. National accounts are well structured, but institutional sector accounts and financial balance sheets are published with significant delays, and supply and use tables are compiled only every five years. In the external sector, BOP/IIP statistics are generally sound but compiling an integrated IIP—as requested by *BPM7*—would enhance data consistency within the BOP and between the BOP and IIPs. Monetary statistics are compiled regularly, but further enhancements are needed to improve internal data. GFS are supported by long-time series and comprehensive annual data, but would benefit from expanded balance sheet reporting, integrated flow-stock statements, and more frequent publication of general government operations.

12. **Mauritius' official statistics are accessible to users through regular publications and structured dissemination practices, but further enhancements are needed to improve metadata transparency, user engagement, and digital delivery.** Most datasets are published on a timely basis and supported by long historical series, enabling user-led analysis and revision tracking. However, metadata accompanying statistical releases is often limited in scope and detail or missing, particularly regarding methodologies, assumptions, and revision policies. Machine-readable SMDX-compliant formats (CSV, JSON, XML) for all major datasets would be a step forward. Structured user consultations and regular outreach activities, such as training sessions and explanatory materials, could enhance user engagement. While some domains—such as CPI and GFS—offer explanatory notes and revision histories, others lack comprehensive documentation or user guidance.

13. **Users of Mauritius Statistics expressed overall satisfaction with the quality of official statistics, while they emphasized the importance of strengthening the independence and governance of the statistical system to safeguard its credibility and transparency.** They called for enhanced engagement through structured consultations and feedback mechanisms and highlighted the need for greater consistency across datasets and institutions—citing instances of multiple versions of the same economic variable published by different institutions or even within the same institution. In this context, users considered that a one-stop-shop outlet for accessing all official statistics in standardized formats would not only greatly enhance the user experience but also contribute to improved consistency across statistical outputs. They also advocated for broader data coverage and increased granularity, particularly in areas such as environmental statistics, tourism, wages and salaries, construction, direct investment (reinvested earnings), and Small and Medium Sized Enterprises (SMEs). Additionally, users encouraged the establishment of mechanisms to regularly assess the relevance of data requirements and reduce duplication in reporting through

single data reporting frameworks. Finally, they requested greater access to anonymized microdata for research purposes and improved communication—especially regarding the rationale behind significant data revisions.

The mission identified two top-priority recommendations:

- **Amend the Statistics Act** to further strengthen the professional independence of the Director of Statistics Mauritius and to modernize provisions governing data sharing and access to administrative records across the National Statistical System.
- **Initiate steps toward full SDDS Plus adherence**, including the formulation of a comprehensive transition plan to address outstanding gaps.

14. **The remainder of this document is structured as follows. Section II provides a summary assessment by agency and dataset, based on a four-point rating scale.** Section III presents staff priority recommendations. Appendix I summarizes practices compared to the SDDS Plus requirements, while Appendix II presents main users' views about the quality of Mauritius statistics. Volumes II and III contain the authorities' response to this report and the detailed DQAF assessment with some additional recommendations to strengthen the different statistical programs.

ASSESSMENT BY AGENCY AND DATASET

15. **Assessments for the six macroeconomic datasets—national accounts, prices, government finance, monetary and financial, external sector and public sector debt statistics—were conducted using the 2025 pilot version of the IMF DQAF framework.** The results are presented at the level of the DQAF elements using a four-point rating scale (Table 1).

16. **Assessments of the legal and institutional environment (prerequisites of data quality) and the assurances of integrity (Dimensions “0” and “1”) are presented by institution, while the assessment of methodological soundness, accuracy and reliability, serviceability, and accessibility (Dimensions “2” to “5”) are presented by statistical domain.**

Table 1. Mauritius: Data Quality Assessment Framework—Summary Results

Institutions Dimensions/Elements	Statistics Mauritius	Bank of Mauritius	Ministry of Finance
0. Legal and Institutional Environment	LO	LO	LO
0.1 Legal environment	LO	LO	LO
0.2 Independence of the National Statistical System	LO	LO	n/a
0.3 Coordinating the national statistical system	O	LO	O
0.4 Assuring statistical confidentiality and data security	O	LO	O
0.5 Response burden is minimized	O	LNO	O
0.6 Adequacy of human resources	LNO	LO	LO
0.7 Adequacy of information technology resources	LO	LO	LO
0.8 Adequacy of physical infrastructure	LO	O	O
0.9 Cost-effectiveness practices	LO	LO	O
0.10 Relevance and quality management practices	LO	LO	LO
1. Assurances of integrity	LO	LO	LO
1.1 Institutional Integrity	O	LO	O
1.2 Transparency	LO	O	LNO
1.3 Ethical standards	LO	LO	O

Table 1. Mauritius: Data Quality Assessment Framework—Summary Results (Concluded)

Datasets	National Accounts	Consumer Price Index	Producer Price Index	Government Finance Statistics	Monetary and Financial Statistics	External Sector Statistics	Public Sector Debt Statistics
Dimensions/Elements							
2. Alignment with international statistical standards	LO	O	LO	LO	O	LO	LO
2.1 Alignment with concepts and definitions	LO	O	LO	LO	LO	LO	O
2.2 Alignment with accounting rules	O	O	LO	LO	LO	O	LO
2.3 Alignment with recommended methods	LO	NA	NA	LO	NA	LO	LO
2.4 Alignment with recommended classifications	O	O	O	O	O	O	O
2.5 Alignment with recommended scope of statistical output	LO	O	LO	LNO	O	LO	LNO
3. Accuracy and reliability	LO	O	O	LO	LO	LO	LO
3.1 Source data are adequate to ensure accuracy and reliability	O	O	LO	LO	O	O	LO
3.2 Accuracy of source data is regularly assessed	O	O	LO	LO	LO	O	LO
3.3 Rigorous statistical techniques are used for modeling, estimation, imputation, editing and valuation	LO	LO	O	LO	O	LO	LO
3.4 Rigorous quality assurance practices are employed	LO	O	O	LO	LO	LO	LO
3.5 Revisions analysis and reliability monitoring is conducted	LO	LO	O	LNO	LNO	LO	LNO
4. Serviceability	LO	O	O	LO	LO	LO	LO
4.1 Periodicity	O	O	O	LO	O	O	O
4.2 Timeliness	LO	O	O	O	O	LO	O
4.3 Data consistency	LO	O	LO	LNO	LO	LO	LO
4.4 Correction and revision policy and practice	LO	O	O	LNO	LO	LO	LNO
5. Accessibility	LO	O	O	LO	LO	LO	LO
5.1 Data accessibility	LO	LO	LO	LO	LO	LO	LO
5.2 Metadata accessibility	LNO	O	O	LO	LNO	LNO	LNO
5.3 Assistance to users	LO	O	O	O	LO	LO	LO

STAFF'S PRIORITY RECOMMENDATIONS

17. **Based on the review of statistical practices—as extensively discussed in the Detailed Assessments (Volume II), discussions with the data producing agencies, and responses from data users (Appendix II), the mission has developed a set of recommendations.** These are designed to increase further Mauritius's adherence to internationally accepted standards, and their implementation would, in the mission's view, enhance the analytical usefulness of the data.

Top Priority Recommendations

A. Recommended Amendments to the Statistics Act

- Section §2 to (i) provide a comprehensive definition of official statistics, incorporating the [United Nations' fundamental principles of official statistics](#); and (ii) differentiate official statistics from administrative or other non-official statistics with international standards and methodologies.
- Section §3 to (i) clarify the independence and legal autonomy of Statistics Mauritius (SM) as an autonomous statutory authority, free from governmental interference regarding its statistical methodologies, standards, and publication schedules; (ii) emphasize SM's role in safeguarding statistical quality and comprehensiveness; (iii) define the NSS explicitly, identifying Statistics Mauritius as its head and detailing the roles of other key agencies, such as the BOM and designated governmental institutions, highlighting the importance of integrated and coordinated statistical activities.
- Section §4 to (i) specify a transparent, merit-based selection and appointment process for the director, including clear eligibility criteria, fixed tenure, and explicit conditions for removal; (ii) emphasize the Director's autonomy regarding methodological and operational decisions; (iii) specify that the position of director, when vacant, should be filled within 6 months, with a one-time extension of up to six more months if a merit-based selection is in progress.
- Section §5 to (i) institutionalize structured user consultations to identify emerging statistical needs, assess existing data gaps, and gather user feedback; (ii) consider establishing a National Statistics Council composed of senior government officials, independent experts, and key data users to provide strategic oversight, safeguard professional independence, and ensure that official statistics effectively support national policy priorities.
- Section §10 to grant the Director independent authority for mandatory data collection, eliminating the requirement for prior board approval.
- Section §13 to (i) mandate public agencies to proactively inform SM of proposed legislative or operational changes that may impact statistical activities; and (ii) new section (§13B) to establish a legal framework and assign responsibilities to facilitate secure, confidential, and lawful data sharing among NSS members.

- Section §14 to explicitly authorize SM to access administrative data sources (free of cost), governed by mutually agreed memoranda of understanding, and strictly limited to statistical purposes.
- Section §15 to (i) modernize fines and penalties to reflect current economic conditions; (ii) differentiate penalties for individuals and corporate entities; and (iii) introduce administrative sanctions as practical alternatives to criminal penalties.
- Section §18 to distinguish provisions related to the dissemination of official statistics from those governing the disclosure of confidential information.
- Section §22 to emphasize robust data governance practices, including (i) mandatory annual confidentiality training; (ii) increased penalties for breaches; (iii) disciplinary actions and (iv) responsibilities for external researchers and public-sector employees involved in data-sharing activities.
- Section §23 to specify fixed, staggered terms for board members, outlining criteria for appointment and transparent processes for removal.

B. Initiate Steps Toward Full SDDS Plus Adherence

- The authorities are encouraged to develop a transition plan to address the remaining gaps and to prepare for full SDDS Plus subscription, with the goal of meeting all SDDS Plus requirements within five years of adherence, as stipulated by the IMF *SDDS Plus Guide*.

Other Priority Recommendations

A. Legal and Institutional Environment

Statistics Mauritius

Legal Framework

18. **While the legal framework supports impartial production and dissemination of official statistics, further reinforcement is necessary.** A formal provision in the Statistics Act establishes the autonomy of the statistical office, ensuring that methodological choices and final estimates are based only on statistical considerations. However, in light of recent concerns regarding the perception of statistical integrity, the mission recommends strengthening the legal framework as discussed in the previous section.

Staff, Facilities, Computing, and Financing Resources

19. To address the less than adequate staff levels and frequent turnover, the mission recommends that SM:

- Review and increase the number of staff and enhance their training to ensure the continuity of current data dissemination and to meet the requirements of SDDS Plus.
- Institutionalize knowledge transfer through structured online and in-person training programs, systematic succession planning.
- Expand the use of information technology in data collection, analysis, and compilation to supplement staff resources and increase efficiency.
- Conduct exit interviews or surveys to further assess institutional issues contributing to high staff turnover.
- Evaluate salary levels of SM in respect to the public sector.

20. Concerning IT infrastructure, the mission recommends that SM:

- Establish a dedicated internal IT unit responsible for developing and maintaining statistical data collection, processing, and hosting applications (including SM's website), including disaster recovery and business continuity plans.
- Acquire or develop digital tools to support national accounts data collection and compilation.
- Undertake a comprehensive IT strategy and roadmap tailored to its statistical operations and strengthen business continuity plans.
- Set up a disaster recovery site in place, to strengthen operational resilience.
- Ensure that only those individuals that require access to confidential data are provided with access (i.e., active management of entitlements).
- Undertake regular IT risk assessments aimed at enhancing infrastructure security measures.

Assurances of Integrity

21. Regarding transparency, and the ethical procedures of SM, the mission recommends that:

- SM discontinue the production of economic forecasts. This would help avoid potential conflicts with its core mandate of impartial data compilation and dissemination and reinforce its role as an independent provider of official statistics.
- Consistent with international best practices, the Director of SM should have reporting lines that are independent of individual ministries. This would help safeguard the institutional and professional independence of the office and strengthen confidence that its work is free from political influence.

- SM should develop internal policies, guidelines, and procedures to address situations when political or external actors attempt to influence statistical compilation, output, or dissemination practices.
- SM to implement formal systems for staff to report professional misconduct such as political or outside interference, with specific protection from retaliation.

Bank of Mauritius (BOM)

Legal and Institutional Framework

22. While the BOM Act 2004 provides a legal foundation, the mission recommends updating the Act to further strengthen the legal and institutional environment for statistical compilation.

Legal Framework

- Strengthen the BOM legal framework by clearly defining official statistics and a mandate of the BOM for the development, production, and dissemination of official statistics
- Explicitly outline the fundamental principles of Official Statistics.¹
- To ensure compliance with statistical requirements (i) reinforce data confidentiality protection to ensure that special confidentiality or secrecy provisions in other legislation cannot be invoked; (ii) include explicit confidentiality clauses for data sharing with other agencies solely for statistical purposes, to reinforce data protection and enable secure inter-agency collaboration.
- Amend BOM Act to explicitly state the BOM's autonomy over statistical methods, data sources, content, and timing of releases without taking or seeking instructions from government bodies, other organizations or any other persons.
- Specify the responsibilities for MFS and BOP data collection, dissemination and sharing in the Memorandum of Understanding (MOU) between BOM and Financial Services Commission (FSC)

Statistical Confidentiality and Data Security

- To reinforce data protection and ensure secure inter-agency collaboration, confidentiality clauses regarding data sharing with third parties should be explicitly included in BOM Act.

Minimize Reporting Burden

- BOM to streamline the reporting process by ensuring a consistent and integrated reporting system for collecting statistical, supervisory and other data requirements,

¹ Professional Independence is embedded in section 3.3 of the BOM Act. While Impartiality and Objectivity are implicitly supported through this provision, they are not explicitly stated. Statistical Confidentiality and Exclusive use for Statistical purposes are partially addressed via the staff oath of confidentiality; however, the later is not explicitly embedded in the legal framework. The remaining Fundamental principles of Official Statistics are currently absent from the Act.

- Secure cooperation by creating goodwill through registering and dealing with respondents' complaints, informing of measures to limit response burden, and raising awareness of the importance of good quality statistics.

Adequacy of Information Technology Resources

- Ensure sufficient IT, computing, and software resources to compile and disseminate the statistical programs.
- Ensure specialized software for the conduct and data management of enterprise surveys, as well as more sophisticated data analysis software.

Cost Effectiveness Practices

- Costing procedures (measuring resources used to compile statistics) should be carried out periodically and compared across programs and budgeting procedures in place to help management allocate resources among competing statistical priorities.
- Ensure effective usage of information technology to increase efficiency, in particular use of automation, online data collection and integrated databases.
- Increase the number of staff for data collection, data processing, and administrative tasks for MFS and BOP (new data sources and advanced analytics) by an additional four (4) people (two for each unit).
- Conduct formal exit interviews to assess reasons for staff departure.
- Ensure that indicators on resource usage (e.g., staff utilization, financial spending) are regularly monitored and reported to management.
- Regularly conduct staff opinion/satisfaction surveys and act on the feedback received.

Relevance and Quality Management Practices

- Conduct as-needed consultations with external stakeholders to review the relevance of existing statistical outputs and identify emerging data requirements.

Assurances of Integrity

- Develop internal policies and procedures/guidelines to address situations when political or external actors (directly or indirectly) attempt to influence statistical outputs or dissemination.
- Include explicitly in the code of ethics for staff in Statistics Units provisions recognizing ethical responsibilities pertaining to statistical methods, processing, and dissemination.

Ministry of Finance (MOF)

Legal and Institutional Framework

Legal Framework

23. The mission recommends that the PDMA 2008, or related secondary legislation:

- Establish that public sector debt statistics are “official statistics” and subject therefore not only to the specifications of the PDMA 2008, but also the oversight and safeguards of the Statistics Act.
- Clarify the definition of public debt, with appropriate references to the international statistical guidance which includes debt instruments not currently reported by the MOF.

Institutional Environment

24. The mission recommends to:

- Review staffing levels of the public debt management unit to ensure sufficient resources are available to safeguard the quality of PSDS and to implement expansion and improvements to the PSDS.
- Define, within a MOU or similar, the institutional arrangements for the sharing of public debt data between BOM, SM, and the MOF.

Assurances of Integrity

25. The mission recommends that the MOF:

- Transparently lay out in debt publications/tables the terms and conditions under which PSDS are compiled and disseminated, including specific references to the PDMA 2008 and Statistics Act.
- Include information indicating the compiling agency and contact details, along with other supporting metadata, in the published data files.

B. National Accounts (NA)

Alignment with International Standards

26. The mission recommends that SM:

- Expand the coverage of gross fixed capital formation (GFCF) to include knowledge-based assets (as relevant) in line with the 2008 SNA asset boundary. GFCF is largely confined to traditional tangible assets such as construction and machinery and equipment. Intangible assets—such as R&D, databases, software remain limited. Software investment is proxied by import of packaged software, while expenditure on own-account software development and R&D is not systematically included.

- Record the processing fee for goods sent abroad for processing (textile manufacturing industry), in line with *2008 SNA* and *BPM6* guidelines.
- Record only the margin from merchanting transactions carried out by GBCs, in line with *2008 SNA* and *BPM6* guidelines. This avoids overstating imports and exports while ensuring the margin is correctly captured as domestic output.
- Expand the use of double-deflation methods beyond the current limited set of industries.
- Strengthen the range and quality of deflators in line with CPI and PPI recommendations (below), while minimizing the use of broad CPI proxies, particularly for services.
- Reduce the reliance on CPI sub-indices by progressively developing service producer price indices, starting with high-priority industries such as wholesale and retail trade, and accommodation and food services.
- Align sectoral balance sheets with *2008 SNA* scope and coverage to support SDDS Plus adherence.

Accuracy and Reliability

- Formalize continuous business register maintenance, including systematic updates of enterprise births, deaths, mergers, legal reorganizations etc.
- Collect GBC-level data from the Financial Services Commission (FSC) to improve estimates of exports, imports and output for the “GBC sector.”
- Institute rigorous follow-up procedures to verify source data used in the national accounts.
- Institute rigorous reconciliation procedures within SM to reduce large statistical discrepancy between production and expenditure measures of national accounts.
- Improve estimates of trade margins using administrative data to improve estimates for the *wholesale and retail trade* industry.
- Develop independent estimates for elements of the net errors and omissions—including illegal activities to improve GDP comprehensiveness.
- Update the methodology used to estimate the output of GBCs operating in Mauritius to improve GDP accuracy and reduce the significant discrepancies.
- Improved estimation of owner-occupied dwellings from the user-cost approach with periodic benchmarks from market-rental costs.
- Institutionalize systematic quality reviews, including routine revision analyses with diagnostics on bias and volatility, to enhance the reliability of preliminary estimates and the transparency of updates.
- Improve structured consultations with business community to improve source data and gather feedback.

Serviceability

- Strengthen internal consistency in the national accounts by reconciling relevant key aggregates with relevant, government finance statistics, balance of payments, and monetary and financial statistics aggregates.
- Establish a clear revision policy that users can rely on for planning and analysis.
- Disseminate release and revision calendars and explanatory notes differentiating between routine updates, methodological improvements, and comprehensive revisions.

Accessibility

- Publish detailed metadata along with the national accounts statistics.
- Prepare and disseminate a detailed Sources and Methods document for users, providing transparent information on data sources, compilation methods, classifications, and assumptions applied in the national accounts—including for the sectoral balance sheets.
- Adopt standardized, machine-readable dissemination formats (ideally following the Statistical Data and Metadata eXchange (SDMX) standard) to facilitate automated data usage in research, modeling, and policy analysis.

C. Consumer Price Index (CPI)

Alignment with International Standards

- Include an expenditure weight for OOH based on rental equivalence.
- The price reference period should immediately precede the introduction of the updated index to avoid overlapping series.
- Move from the use of long-term price comparisons to short-term price comparisons to facilitate the treatment of missing prices and introduction of new products.

Accuracy and Reliability

- Assess how the price change of OOH could be best estimated in the CPI.
- Expand collection to include outlets that exist exclusively online.
- Conduct studies of long-term price trends to identify potential systematic biases and assess other potential sources of bias in the CPI.

Serviceability

- Include explicit description of errors and revisions policies in methodology notes.

Accessibility

- Adopt standardized, machine-readable dissemination formats (ideally following the SDMX standard) to facilitate automated data usage in research, modeling, and policy analysis.

D. Producer Price Index (PPI)

Alignment with International Standards

- Expand coverage to include exports, providing a measure of total output prices.
- Expand the scope of the index beyond the goods-producing sectors.
- Move from the use of long-term price comparisons to short-term price comparisons to facilitate the treatment of missing prices and the introduction of new products.

Accuracy and Reliability

- The price reference period should immediately precede the introduction of the updated index to avoid overlapping series.
- Reduce the lag between the weight reference period and the introduction of the new weights. Use up-to-date National Accounts data to supplement the five-yearly Census of Economic Activities data to ensure that the index remains representative of the current structure of the economy.
- Introduce weighting at the lowest level of aggregation using data collection from establishments during survey respondent initiation.
- For treatment of strongly seasonal items in the PPI for Agriculture, consider introducing a method based on the imputation of prices under a fixed weight approach.

Serviceability

- Indices recompiled for earlier periods using new weights should not be disseminated.
- Include explicit description of the error and revisions policy in methodology notes.

Accessibility

- Introduce an interactive, web-based dashboard enabling dynamic visualization, customization, and downloading of PPI data to enhance user engagement and accessibility.
- Adopt standardized, machine-readable dissemination formats (ideally following the SDMX standard) to facilitate automated data usage in research, modeling, and policy analysis.

E. Government Finance Statistics (GFS)

Alignment with International Standards

- Provide a more complete picture of GFS by developing and reporting Balance Sheet data and the Statement on Sources and Uses of Cash.
- Include estimates of depreciation (consumption of fixed capital) in expenses and transactions in nonfinancial assets.

Accuracy and Reliability

- Expand data sources to develop publication of quarterly general government operations.
- Compile and publish integrated statements of stocks and flow positions.
- Conduct and publish revision studies using the analysis to inform quality assurance practices.

Serviceability

- Introduce quarterly general government operations data to provide more timely information for decision making and analysis.
- Disclose the statistical discrepancy and consider enhancements to the source data and/or method to reduce the discrepancy.
- Report revisions transparently within GFS publications, categorizing revisions by type, and explaining unusual revisions.

Accessibility

- Include textual analysis and graphical presentations within flagship publications to make them more accessible and easily understood by non-expert users.
- Within metadata documentation provide more expansive coverage of data sources, methods, and compilation and quality assurance procedures.

F. Balance of Payments Statistics (BOP) and International Investment Position (IIP)

Alignment with International Statistical Standards

- Compile and disseminate reinvested earnings for GBCs
- Compile and report goods sold under merchanting, particularly for GBCs
- Improve recording of central bank assets included in official reserve assets and ensure consistency between MFS and ESS.

Accuracy and Reliability

- Conduct bilateral data reconciliation for trade and financial items and investigate large discrepancies.
- Conduct regular inter-agency reconciliation of BOP/IIP aggregates with other macroeconomic datasets to enhance data consistency and quality.

Serviceability

- Reconcile positions and flows of financial assets and liabilities and address data inconsistencies within the BOP and between the BOP and IIP.

Accessibility

- BOM to publish and update regularly a comprehensive sources-and-methods document.

G. Monetary and Financial Statistics (MFS)

Alignment with International Statistical Standards

- Improve alignment with concepts and definitions by (i) ensuring broad money liabilities exclude restricted deposits and long-term deposits (ii) expanding the coverage of units by including financial intermediaries issuing electronic money, if any, and credit unions.
- Use the disaggregated GBC-level data provided by the FSC to improve the classification of GBCs to appropriate institutional sectors.
- Ensure valuation of financial instruments is based on market or fair value and classification of instruments indexed to a foreign currency in line with *MFSMCG*.
- Improve alignment with accounting rules by ensuring simultaneous recording of transactions by both parties.
- Start compiling MFS using an integrated framework of stock and flow data.

Accuracy and Reliability

- Improve consistency of central banks source data recording and valuation principles with *MFSMCG* and ensure necessary granularity of source data by counterpart sector and currency of denomination.
- Ensure monetary statistics producers are consulted on changes in source data for the central bank, and periodic review and update of report forms for other depository corporations (ODCs) is conducted to reflect changes in data needs.
- Continuously address concerns raised by data compilers regarding source data to improve future data quality and reliability.
- Conduct regular revisions and reliability monitoring.

Serviceability

- Improve internal data consistency between Central bank, ODCs, and Other Financial Corporations (OFCs), and improve accuracy of GBCs' intra-sector positions.
- Improve data consistency with GFS by reconciling all positions with the MOF.
- Ensure data consistency with national accounts (NAs): the balance sheets of the FCs should be reconciled between Institutional sector accounts and MFS.
- Data revisions and updates should follow a regular and transparent schedule and reports/analyses of revisions made public.

Accessibility

- Publish comprehensive sources and methods document with information on MFS concepts, definitions, classifications, compilation methods, etc.

H. Public Sector Debt Statistics (PSDS)

27. **In coordination with the data ROSC mission, a diagnostic assessment of the PSDS quality was conducted as part of a project, funded by the Government of Japan, to strengthen the quality of public debt statistics in Africa.** The key findings and recommendations of the PSDS diagnostic assessment are summarized below. For further detail please refer to the separate report on the data quality assessment for the public sector debt statistics of Mauritius.

Alignment with International Standards

- To provide a more comprehensive picture of public debt, expand PSDS coverage within select PSDS tables/reports to include other accounts payable (OAP) and public sector liabilities related to deposits, insurance, pensions and standardized guarantee schemes with initial focus on OAPs and pension liabilities. This more comprehensive PSDS reporting may be achieved, as in many other countries, through PSDS reports and associated metadata which are supplementary to the main debt tables reporting on the national definition of public debt (such as the "fiscal anchor"), as per the Public Debt Management Act.
- To align with international statistical standards, report public debt using a nominal valuation, alongside the existing debt at face value used for national purposes.

Accuracy and Reliability

- Explore the establishment of additional data collections to source information on liabilities not currently covered in the PSDS, such as OAPs and pension liabilities.
- Compile and publish stock flow reconciliation tables as both a quality assurance measure and provide transparency on the drivers of changes in public sector debt.

Serviceability

- Report revisions transparently within PSDS publications, categorizing revisions by type, and explaining unusual revisions.
- Routinely assess the consistency of public debt data with related measures in other macroeconomic statistical outputs and transparently explain the reason for any differences.

Accessibility

- Publish graphical presentations of debt data, as well as commentaries and analysis, to make the PSDS more accessible to less expert users.
- Provide more comprehensive and accessible metadata in a structured format within, or alongside, the PSDS reports to explain the data sources, coverage, compilation methods, concepts and definitions, highlighting any divergencies from the international statistical standards.

Appendix I. Practices Compared to the SDDS Plus

Mauritius' dissemination practices meet the requirements for six out of the nine data categories additionally required under the SDDS Plus. Therefore, Mauritius can adhere to the SDDS Plus by adopting a transition plan to fulfill the requirements for the remaining three noncompliant data categories within five years.

1. **Mauritius has participated in the General Data Dissemination System (GDDS) since September 21, 2000, and subscribed to the SDDS on February 28, 2012.** Performance under the SDDS has been strong,¹ with the timeliness of some data categories exceeding the SDDS requirements (e.g., Central Government Debt, the External Debt statistics and the Consumer Price Index). At the same time, Mauritius makes use of flexibility options for the periodicity and timeliness of the Production Index and for the timeliness of the International Investment Position.
2. **Given the adequate coverage, periodicity and timeliness of most data categories, Mauritius is well positioned to adhere to the SDDS Plus.** The country meets the SDDS Plus requirements for six of the nine additional data categories (Table 1). It disseminates data in line with the requirements for the General Government Gross Debt, Other Financial Corporations Survey, Financial Soundness Indicators, Coordinated Direct Investment Survey (CDIS), Coordinated Portfolio Investment Survey (CPIS), and Currency Composition of Official Foreign Exchange Reserves (COFER).
3. **According to the [SDDS Plus Guide](#) (Paragraph 1.17), Mauritius can adhere to the SDDS Plus by committing to meet the requirements for the noncompliant data categories within five years of adherence, supported by a credible transition plan.** The data categories likely to be included in the transition are Sectoral Balance Sheets (Coverage and timeliness), General Government Operations (Coverage, periodicity and timeliness), and Debt Securities (compilation).
4. **Additionally, adherents to SDDS Plus are required to disseminate data series (rather than just the latest data points) in a machine-to-machine format known as SDMX.** Therefore, Mauritius needs to upgrade its [National Summary Data Page](#) to include links to SDDS Plus data series in SDMX format, which will also enhance data sharing and improve the service to users. The adherence process will also require preparing metadata for the new data categories and preparing the SDMX files to comply with presentation requirements for each data category as outlined in the [SDDS Plus Guide](#).

¹ The annual observance reports are available [here](#).

Table 1. Mauritius: Mauritius's Dissemination Practices of Additional Data Categories for SDDS Plus (September 11, 2025)

Data Category	Coverage	Periodicity		Timeliness	
		SDDS Plus	MUS Current	SDDS Plus	MUS Current
Real Sector					
1. Sectoral Balance Sheets	Needs improvement	Quarterly	Quarterly	4M	1Y+
Fiscal Sector					
2. General Government Operations	Needs improvement	Quarterly	Annual	12M	1Y+
3. General Government Total Gross Debt	Met	Quarterly	Quarterly	4M	4M
Financial Sector					
4. Debt Securities	Not compile	Quarterly		4M	
5. Other Financial Corporations Survey	Met	Quarterly	Quarterly	4M	4M
6. Financial Soundness Indicators	Met	Quarterly	Quarterly	1Q	1Q
External Sector					
7. Coordinated Portfolio Investment Survey	Participate	Semi-Annual	Semi-Annual	7M	7M
8. Coordinated Direct Investment Survey	Participate	Annual	Annual	9M	9M
9. COFER	Participate	Quarterly		1Q	
Source: Mauritius authorities, and publicly available data.					
Note: D=Days W=Weeks, M=Months, Q=Quarters. In line with its obligations under the SDDS Plus.					
Legend:					
		Requirement met	Needs improvement	Not Met	

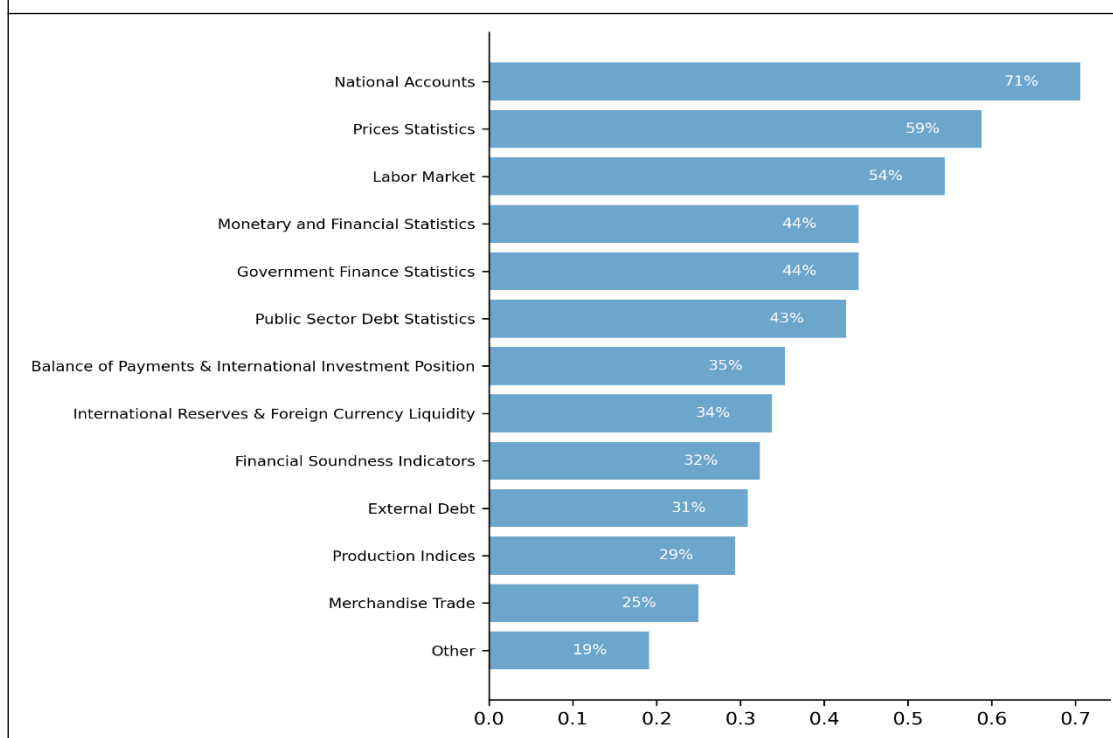
Appendix II. Users' Views

1. **The Data ROSC mission conducted a survey of users of the macroeconomic statistics in Mauritius during June–July 2025.** The survey aimed to assess users' views on the coverage, quality, accessibility, and relevance of official statistics produced in Mauritius.
2. **The survey received a 26 percent response rate from a diverse group of institutional users.** The survey was distributed to 258 users identified by the Mauritius authorities and the IMF. Sixty-eight responses (26 percent response rate) were received from representatives of commercial banks, consulting companies, other private companies, academic institutions, government agencies, and international organizations. To follow up on the survey, the mission held meetings with selected private and public sector users to provide an overview of survey results and to elicit comments.

Table 1. Mauritius: Survey Respondents' Affiliation	
Respondents' Affiliation	
Institutional Category	Number of Participants
Commercial Banks and OFIs	13
Consulting Companies	3
Private Sector (Other)	9
Academic Institutions	6
Government Agencies	21
International Organizations	16
Total	68

A. Use of Mauritius Official Statistics

3. **Users rely heavily on a broad range of official statistics for economic monitoring and decision-making.** Respondents reported strong interest in national accounts, prices, labor market, government finance, monetary and financial statistics, and public sector debt. Many users also regularly consult statistics on international reserves, balance of payments and international investment position. The data are used for a variety of purposes, most often for monitoring economic trends, policy analysis, research, and decision-making.

Figure 1. Most Frequently Used Official Statistics in Mauritius

B. Coverage, Frequency, and Timeliness

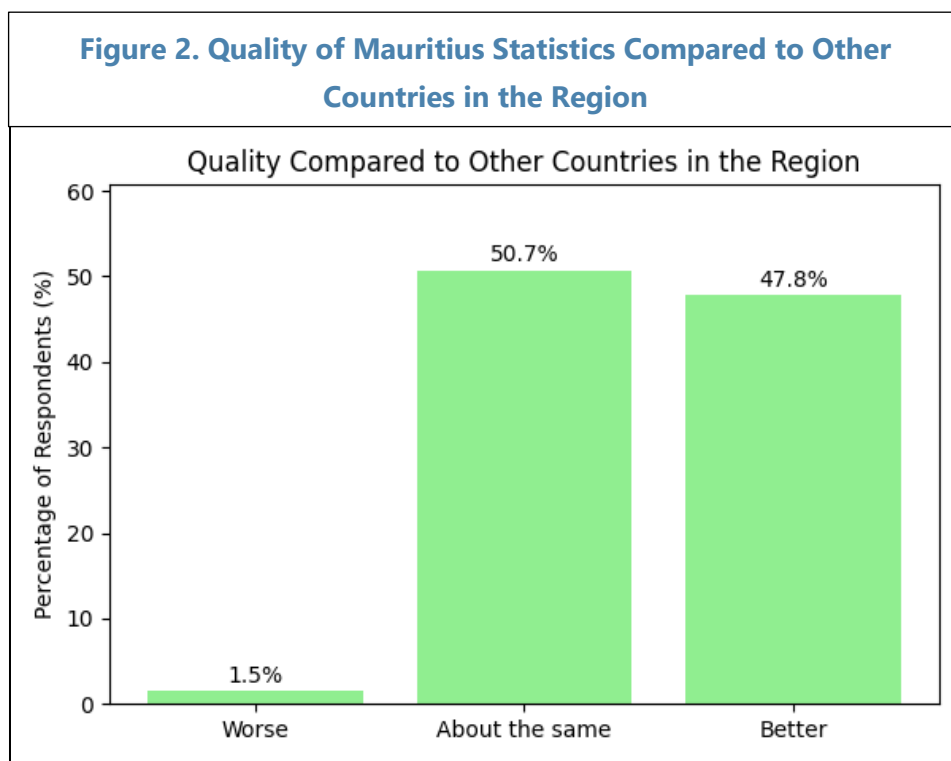
4. **Most users are satisfied with the coverage and timeliness of the data, though some request more granularity and frequent updates.** The majority of respondents expressed satisfaction with the overall coverage of official statistics in Mauritius. Users generally found the frequency of publication and the timeliness of dissemination to be appropriate for their needs. However, some users suggested that more granular and disaggregated data would be beneficial, particularly in emerging areas such as the digital economy, environmental statistics, and sectoral breakdowns. There was also interest in more frequent updates for certain datasets, such as labor market and GDP statistics, to better inform timely policy responses.

Table 2. Mauritius: Coverage, Frequency, and Timelines		
Coverage, Frequency, and Timeliness		
Aspect Evaluated	Satisfied (%)	Not Satisfied (%)
Coverage	88	12
Level of Detail	78	22
Frequency	87	13
Timeliness	87	13

C. Methodology and Consistency

5. **Respondents generally trust the accuracy and objectivity of the data but seek more transparency in methods and revisions.** Users generally expressed confidence in the methodological soundness and accuracy of official statistics. Most respondents considered the statistics to be unbiased and reliable, and many noted that the quality of Mauritius' official statistics compares favorably with those of other countries in the region. Nevertheless, some users highlighted the need for greater transparency regarding revisions and methodological changes, as well as more detailed documentation on sources and methods.

Table 3. Mauritius: Methodology and Consistency		
Methodology and Consistency		
Aspect Evaluated	Yes (%)	No (%)
Methods sound/appropriate	94	6
Statistics unbiased	78	22
Data consistent across domains	78	22
Quality "good" or "very good"	85	15



D. Accessibility and Supporting Information

6. **Government and central bank websites are the primary sources for accessing official statistics.** Survey respondents indicated that their primary means of accessing national official statistics is through government or central bank websites, with many users also relying on official press releases and statistical bulletins for timely updates and key data releases. Publications from international organizations, such as the IMF and World Bank, are frequently consulted, particularly for comparative and methodological information. Overall, the accessibility of official statistics through institutional websites and bulletins is viewed positively, though several users noted that further improvements in website navigation and the availability of explanatory materials would enhance the user experience.

7. **While supporting materials are accessible, users call for clearer documentation and more user education.** Most users reported that they could easily access not only official statistics but also supporting information, such as explanatory notes, methodologies, and classifications. However, some respondents indicated that supporting methodological information could be made clearer and more detailed, particularly for non-specialist users. There was also a call for increased user education and outreach, including more explanatory materials and training sessions to help users better understand and interpret the data.

Table 4. Mauritius: Primary Sources Used to Access Mauritius Official Statistics	
What is your main source for national official statistics?	
Government or central bank websites	82%
Official press releases and statistical bulletins	65%
International organization publications (IMF, World Bank, etc.)	62%
Private sector reports or analyses	26%
Academic or research institutions	24%
Media reports	15%
Other	10%

E. Users' Suggestions for Improvement

8. The survey elicited a range of constructive suggestions from users, including:
- Strengthening the professional independence and governance of the statistical system.
 - Improved communication, especially regarding the rationale behind significant data revisions.
 - Promoting greater engagement with users through consultations and feedback mechanisms.
 - Expanding the coverage and granularity of data, especially in areas such as environmental statistics, tourism, wages and salaries, construction, FDI (reinvested earnings), and SMEs.
 - Establishing mechanisms to regularly assess the relevance of data requirements and reduce overlaps in reporting across institutions through single data reporting frameworks.
 - Greater access to anonymized microdata for research purposes.
 - Providing more detailed methodological notes and clear information about revision policies.
 - Improving the timeliness and frequency of certain datasets, such as GDP or FDI transactions.

F. Conclusion

9. **Overall satisfaction is high, with users encouraging continued improvements and engagement.** The user survey indicates a high level of satisfaction with the official statistics produced in Mauritius, particularly regarding their coverage, quality, and accessibility. Users value the efforts made by Statistics Mauritius and other agencies to provide timely and relevant data, while also identifying areas for further improvement. Sustained attention to professional independence and governance remains essential for the statistical system. Continued engagement with users and ongoing enhancements to data dissemination practices will help ensure that official statistics remain responsive to the evolving needs of the Mauritian economy and society.



MAURITIUS

REPORT ON THE OBSERVANCE OF STANDARDS AND CODES—DATA MODULE VOLUME II

December 10, 2025

VOLUME II: DETAILED ASSESSMENT USING THE DATA QUALITY ASSESSMENT FRAMEWORK (DQAF)

Approved By
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Prepared by
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This report is based on information provided prior to and during a mission conducted during September 8–12, 2025, as well as on a survey of users and publicly available information. The mission team was led by Mr. Carlos Sanchez Munoz (Assistant Director, IMF Statistics Department) and comprised Mr. David Bailey (Senior Economist, Government Finance Statistics Expert), Ms. Francien Berry (Economist, National Accounts Expert), Ms. Darja Milic (Economist, Monetary and Financial Statistics Expert), Mr. Niall O’Hanlon (Deputy Division Chief, Price Statistics Expert), Ms. Elirjeta Pepaj (Resident Advisor, National Accounts Expert), Mr. Wilson Phiri (Senior Economist, Balance of Payments Statistics Expert), Ms. Steffi Schuster (Division Chief, Government Finance Statistics Expert), and Mr. Dilson Tiny (Economist, Data Standard Initiatives Expert)

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Glossary

<i>2008 SNA</i>	<i>System of National Accounts, 2008</i>
<i>2025 SNA</i>	<i>System of National Accounts, 2025</i>
BOM	Bank of Mauritius
BOP	Balance of payments
<i>BPM6</i>	<i>Balance of Payments and International Investment Position Manual, sixth edition</i>
<i>BPM7</i>	<i>Integrated Balance of Payments and International Investment Position Manual, seventh edition</i>
COFOG	Classification of Functions of Government
COICOP	Classification of Individual Consumption by Purpose
CPI	Consumer Price Indexes
DQAF	Data Quality Assessment Framework
DSBB	Dissemination Standards Bulletin Board
ESS	External Sector Statistics
FISIM	Financial Intermediation Services Indirectly Measured
FSC	Financial Services Commission
GBC	Global Business Corporations
GFS	Government Finance Statistics
<i>GFSM 1986</i>	<i>A Manual on Government Finance Statistics, 1986</i>
<i>GFSM 2001</i>	<i>Government Finance Statistics Manual, 2001</i>
IIP	International investment position
ISA	Institutional Sector Accounts
<i>ISIC</i>	<i>International Standard Industrial Classification of All Economic Activities</i>
MFS	Monetary and Financial Statistics
<i>MFSM 2000</i>	<i>Monetary and Financial Statistics Manual 2000</i>
MOF	Ministry of Finance
NA	National accounts
NAICS	North American Industry Classification System
ODC	Other depository corporations
PIM	Perpetual Inventory Method

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PPI	Producer Price Indexes
PSDS	Public Sector Debt Statistics
ROSC	Report on the Observance of Standards and Codes
SDDS	Special Data Dissemination Standards
SM	Statistics Mauritius
SNIEG	National System of Statistics and Geographic Information

DETAILED ASSESSMENT USING THE DATA QUALITY ASSESSMENT FRAMEWORK (DQAF)

A. Legal and Institutional Environment and Assurances of Integrity

Statistics Mauritius

Legal and Institutional Environment

1. **Table 1 below presents Mauritius' weighted scores for 90 indicators of the quality of the legal and institutional environment governing Statistics Mauritius (SM).** The indicators are grouped into ten (10) broad elements. Each element is assigned a weight reflecting its relative importance for compiling quality national accounts, government finance statistics (GFS), consumer and producer price indexes (CPI and PPI) statistics.

Table 1. Mauritius: Summary of Assessment of Legal and Institutional Environment – Statistics Mauritius					
Elements of the Legal and Institutional Environment	Total # of Recs.	# of Recs. Assessed	# of Recs. Not Relevant	Element Weights	ROSC Rating
Legal Environment	5	5	0	10%	LO
Independence of NSS	4	4	0	20%	LO
Coordinating the NSS	10	10	0	15%	O
Assuring Statistical Confidentiality and Data Security	13	13	0	10%	O
Response burden is minimized	3	3	0	10%	O
Adequacy of human resources	17	17	0	15%	LNO
Adequacy of information technology resources	5	5	0	5%	LO
Adequacy of physical infrastructure	3	3	0	5%	LO
Cost-effectiveness practices	15	15	0	5%	LO
Relevance and quality management practices	15	15	0	5%	LO
Overall Assessment	90	90	0	100%	LO
<i>Source: IMF Staff Calculations from DQAF 3.0</i> <i>Key to Symbols: O=Observed (75-100% or 3.75-5), LO=Largely Observed (50-75% or 2.5-3.75), LNO=Largely Not Observed (25-50% or 1.25-2.5), and NO=Not Observed (0-25% or below 1.25)</i>					

Assurances of Integrity

2. **Table 2 below presents Mauritius' weighted scores for 30 assessing the assurances of integrity for Statistics Mauritius (SM).** The indicators are grouped into three elements. Each element is assigned a weight reflecting its relative importance in fostering an environment in which independent, high-quality national accounts, GFS, CPI, and PPI statistics are compiled and disseminated.

Table 2. Mauritius: Summary of Assurance of Integrity Assessment – Statistics Mauritius

Elements of Assurances of Integrity	Total # of Recs.	# of Recs. Assessed	# of Recs. Not Relevant	Element Weights	ROSC Rating
Institutional Integrity	8	8	0	60%	O
Transparency	10	9	1	30%	LO
Ethical Standards	12	12	0	10%	LO
Overall Assessment	30	29	1	100%	LO

Source: IMF Staff Calculations from DQAF 3.0
Key to Symbols: O=Observed (75-100% or 3.75-5), LO=Largely Observed (50-75% or 2.5-3.75), LNO=Largely Not Observed (25-50% or 1.25-2.5), and NO=Not Observed (0-25% or below 1.25)

Additional Recommendations to Strengthen the Assurances of Integrity

3. The mission recommends that:

- Pre-release data be provided to authorities only after markets have closed.
- SM establishes a formal ethics reporting framework including (i) a confidential web form with clear non-retaliation guarantees; (ii) mandatory annual conflict-of-interest attestation (applicable to all staff and managers) plus event-driven updates within a defined window (for example, 10 business days). The terms of the attestation should define covered “outside engagements/affiliations,” set pre-approval rules for paid external work, and require recusals where relevant.
- SM institutes mandatory annual ethics (refresher) training for all staff levels. This could be enforced through tracked completion and integrated into performance evaluations.

Bank of Mauritius

Legal and Institutional Environment

4. **Table 3 shows Bank of Mauritius’ weighted scores of 91 indicators assessing the legal and institutional framework to international statistical standards.** The indicators are grouped into ten (10) broad indicator categories.

Table 3. Mauritius: Summary of Assessment of Legal and Institutional Environment – Bank of Mauritius

Data Quality Indicators	Total # of recommendations	# of recommendations assessed	# of Recommendations not applicable	Element Weight s	Alignm ent
Legal environment	5	5	0	10%	LO
Independence of the National Statistical System	4	4	0	20%	LO
Coordination within the national statistical system	11	7	3	15%	LO
Assuring statistical confidentiality and data security	13	13	0	10%	LO
Response burden is minimized	3	3	0	10%	LNO
Adequacy of human resources	16	16	1	15%	LO
Adequacy of information technology resources	5	5	0	5%	LO
Adequacy of physical infrastructure	3	3	0	5%	O
Cost-effectiveness practices	15	13	2	5%	LO
Relevance and quality management practices	15	15	0	5%	LO
Overall Assessment	90	85	6	100%	LO
Source: IMF Staff Calculations from DQAF Key to Symbols: O=Observed (90–100% or 4.5–5), LO=Largely Observed (60–89% or 3–4.4), LNO=Largely Not Observed (30–59% or 1.5–2.9), and NO=Not Observed (0–29% or below 1.5)					

Additional Recommendations to Strengthen BOM's Legal and Institutional Framework

5. While the BOM Act 2004 provides a strong legal foundation, the mission recommends updating the Act in the areas outlined below to further strengthen the legal and institutional environment for statistical compilation.

Restricted Access to Data

- Implement strict protocols for governing microdata access for research/ statistical purposes, ensuring confidentiality safeguards (e.g., secure on-site facilities, anonymization protocols).

BOM Assurances of Integrity

6. **Table 4 shows Bank of Mauritius' weighted scores of 30 indicators assessing the assurances of integrity.** The indicators are grouped into ten (10) broad indicator categories.

Table 4. Mauritius: BOM Assurances of Integrity

Data Quality Indicators	Total # of recommendations	# of recommendations assessed	# of Recommendations not applicable	Element Weights	Alignment
Institutional Integrity	8	8	0	60%	LO
Transparency	10	5	5	30%	O
Ethical Standards	12	12	0	10%	LO
Overall Assessment	30	25	5	100%	LO
Source: IMF Staff Calculations from DQAF Key to Symbols: O=Observed (90-100% or 4.5-5), LO=Largely Observed (60-89% or 3-4.4), LNO=Largely Not Observed (30-59% or 1.5-2.9), and NO=Not Observed (0-29% or below 1.5)					

Additional Recommendations to Strengthen BOM's Assurances of Integrity

- Automate data collection and validation processes (particularly for GBCs) to enhance data quality.
- Hold regular (quarterly or bi-monthly) Inter-Agency Technical Working Group meetings (BOM, SM, FSC...) to validate and reconcile data.

Ministry Of Finance**Legal and Institutional Environment**

7. **Table 5 shows MOF's weighted scores of 91 indicators assessing the legal and institutional environment against international statistical standards.** The indicators are grouped into ten (10) broad indicator categories.

Table 5. Mauritius: MOF Legal and Institutional Framework

Data Quality Indicators	Total # of recommendations	# of recommendations assessed	# of Recommendations not applicable	Element Weights	Alignment
Legal environment	5	5	0	10%	LO
Independence of the National Statistical System	4	0	4	20%	n/a
Coordination within the national statistical system	10	5	5	15%	O
Assuring statistical confidentiality and data security	13	8	5	10%	O
Response burden is minimized	3	3	0	10%	O
Adequacy of human resources	17	12	5	15%	LO
Adequacy of information technology resources	5	5	0	5%	LO
Adequacy of physical infrastructure	3	2	1	5%	O
Cost-effectiveness practices	15	14	1	5%	O
Relevance and quality management practices	15	15	0	5%	LO
Overall Assessment	90	69	21	100%	O
Source: IMF Staff Calculations from DQAF Key to Symbols: O=Observed (90-100% or 4.5-5), LO=Largely Observed (60-90% or 3.0-4.5), LNO=Largely Not Observed (30-560% or 1.5-3.0), and NO=Not Observed (0-30% or below 1.5)					

Additional Recommendations to Strengthen MOF's Legal and Institutional Environment

8. With regard to the legal framework, the mission recommends that the legislative framework:
 - Defines an appropriate structure and assignment of responsibilities for the management and reporting of public debt.
9. The mission further recommends:
 - Establishing a mechanism to monitor the extent to which existing PSDS reports are meeting user needs.

Assurances of Integrity

10. **Table 6 shows MOF's weighted scores of 30 indicators assessing the assurances of integrity against international statistical standards.** The indicators are grouped into three (3) broad indicator categories.

Table 6. Mauritius: MOF Assurances of Integrity					
Data Quality Indicators	Total # of recommendations	# of recommendations assessed	# of Recommendations not applicable	Element Weights	Alignment
Institutional Integrity	8	8	0	60%	O
Transparency	10	10	0	30%	LNO
Ethical Standards	12	12	0	10%	O
Overall Assessment	30	30	0	100%	LO
Source: IMF Staff Calculations from DQAF Key to Symbols: O=Observed (90-100% or 4.5-5), LO=Largely Observed (60-90% or 3.0-4.5), LNO=Largely Not Observed (30-60% or 1.5-3.0), and NO=Not Observed (0-30% or below 1.5)					

Additional Recommendations to Strengthen MOF's Assurances of Integrity

11. The mission recommends that the MOF:
 - Establish an advance release calendar to inform users of upcoming data releases and provide advance notice on material changes in methodology or data sources.

B. National Accounts (NA)

National Accounts: Alignment with International Statistical Standards

12. **Table 7 below shows Mauritius' weighted scores for 159 data quality indicators that assess the alignment of the national accounts data to 2008 SNA.** The indicators are grouped into five (5) broad data quality elements.

Table 7. Mauritius: Alignment of the NA to the *System of National Accounts, 2008*

Elements of Quality	Total # of Recs.	# of Recs. assessed	# of Recs. Not relevant	Element Weights	ROSC Rating
Alignment with:					
Concepts & Definitions	42	40	2	30%	LO
Accounting Rules	24	22	2	20%	O
Methods	8	6	2	10%	LO
Classifications	8	8	0	15%	O
Scope of Statistical Output	77	61	16	25%	LO
Overall Assessment	159	137	22	100%	LO
<i>Source: IMF Staff Calculations from DQAF 3.0</i> <i>Note: Elements are rated on a 5-point scale. O=Observed (90 - 100% or 4.5-5), LO=Largely Observed (60 -89% or 3.0 – 4.4), LNO=Largely Not Observed (25-59% or 1.25 - 3), and NO=Not Observed (below 25% or 1.25)</i>					

Additional Recommendations to Strengthen National Accounts

- Disseminate quarterly GDP by Income estimates (already compiled in-house), to broaden the analytical use and transparency of the national accounts.
- Reduce the size of the statistical discrepancy—currently 5 percent to 8 percent of GDP for 2021 to 2024—through regular supply and use tables compilation and balancing.
- Improve scope and timeliness of institutional sector accounts.
- Expand the sectoral balance sheets to include nonfinancial assets and improve the coverage of financial assets and liabilities.
- Commence compilation of financial accounts and reconcile net lending /borrowing balances with those from the capital accounts.
- Reconcile key aggregates from the institutional sector accounts and balance sheets with those from GFS, MFS, and ESS.
- Adopt Perpetual Inventory Method (PIM)-consistent estimates of consumption of fixed capital.

National Accounts: Accuracy and Reliability

13. **Table 8 below shows Mauritius' weighted scores for 208 indicators that assess the accuracy and reliability of national accounts data.** The indicators are grouped into five (5) broad elements outlined in the table.

Table 8. Mauritius: Accuracy and Reliability of the National Accounts					
Elements of Reliability & Accuracy	Total # of Recs.	# of Recs. assessed	# of Recs. Not relevant	Element Weights	ROSC Rating
Source Data are Adequate to Ensure Accuracy & Reliability	120	114	6	30%	O
Accuracy of Source Data is Regularly Assessed	6	6	0	10%	O
Rigorous Statistics Techniques are Used	56	51	5	30%	LO
Rigorous Quality Assurance Practices	17	16	1	20%	LO
Revision Analysis and Reliability Monitoring	9	8	1	10%	LO
Overall Assessment	208	195	13	100%	LO
<i>Source: IMF Staff Calculations from DQAF 3.0</i> <i>Note: Elements are rated on a 5-point scale.</i> <i>Note: Observed (90 - 100% or 4.5-5), LO=Largely Observed (60 -89% or 3.0 – 4.4), LNO=Largely Not Observed (25-59% or 1.25 - 3), and NO=Not Observed (below 25% or 1.25)</i>					

Additional Recommendations to Strengthen National Accounts

- Improve estimation of work-in-progress (as it relates to construction and cultivated biological assets).
- Use the disaggregated GBC-level data provided by the FSC to improve the classification of GBCs to appropriate institutional sectors and industrial classifications.
- Revise the estimates of output for GBCs engaged in merchanting from the sum of cost approach currently used to the margin.
- Revise the methodology used to derive estimates of output (and implicit exports) and imports of investment funds and holding companies.
- Compile and reconcile primary income related to holding companies and investment funds.

National Accounts: Serviceability

14. **Table 9 shows Mauritius' weighted scores for 208 indicators that assess the accuracy and reliability of national accounts data.** The indicators are grouped into four elements outlined in the table.

Table 9. Mauritius: Serviceability of the National Accounts

Elements of Serviceability	Total # of Recs.	# of Recs. Assessed	# of Recs. Not Relevant	Element Weights	ROSC Rating
Periodicity	8	8	0	30%	O
Timeliness	13	11	2	30%	LO
Data Consistency	23	22	1	30%	LO
Correction and Revision Policy and Practice	13	13	0	10%	LO
Overall Assessment	57	57	3	100%	LO

Source: IMF Staff Calculations from DQAF 3.0

Note: Elements are rated on a 5-point scale.

Note: O = Observed (90 - 100% or 4.5-5), LO = Largely Observed (60 -89% or 3.0 – 4.4), LNO = Largely Not Observed (25-59% or 1.25 - 3), and NO = Not Observed (below 25% or 1.25)

Additional Recommendations to Strengthen National Accounts

- Shorten publication lags for institutional sector accounts and balance sheets to 90–120 days.
- Extend quarterly reporting beyond GDP to institutional sector accounts and (from financial to) total balance sheets—moving to quarterly compilation and dissemination of institutional sector accounts once the annual estimates are fully developed.
- Reconcile Institutional Sector Accounts (ISA) balance sheets with the IIP, MFS, and GFS, and reconciling GDP by production and expenditure after implementing the March 2025 GBCs recommendations.

National Accounts: Accessibility

15. **Table 10 below outlines the observations regarding the availability of Mauritius’ national accounts data and metadata, and the availability and adequacy of any assistance provided to users.** Forty-four (44) indicators are grouped into three (3) elements of accessibility as outlined in the table.

Table 10. Mauritius: Accessibility of the National Accounts

Elements of Accessibility	Total # of Recs.	# of Recs. assessed	# of Recs. Not relevant	Element Weights	ROSC Rating
Data Accessibility	27	27	0	45%	LO
Metadata Accessibility	9	9	0	45%	LNO
Assistance to Users	8	8	0	10%	LO
Overall Assessment	44	44	0	100%	LO

Source: IMF Staff Calculations from DQAF 3.0

Note: Elements are rated on a 5-point scale.

Note: O = Observed (90 - 100% or 4.5-5), LO = Largely Observed (60 -89% or 3.0 – 4.4), LNO = Largely Not Observed (25-59% or 1.25 - 3), and NO = Not Observed (below 25% or 1.25)

Additional Recommendations to Strengthen National Accounts

- Publish long time series of national accounts in both current prices and volume estimates in one location, to facilitate user access and transparency.

C. Consumer Price Index (CPI)

CPI Alignment with International Standards

16. **Table 11 below shows Mauritius' weighted scores for 39 data quality indicators that assess the alignment of the CPI to the CPI Manual 2020.** The indicators are grouped into four (4) broad data quality elements.

Table 11. Mauritius: Alignment of the CPI to the CPI Manual 2020					
Elements of Quality	Total # of Recs.	# of Recs. assessed	# of Recs. Not relevant	Element Weights	ROSC Rating
Alignment with:					
Concepts & Definitions	15	15	13	40%	O
Accounting Rules	7	7	0	15%	O
Classifications	2	2	0	15%	O
Scope of Statistical Output	15	15	0	30%	O
Overall Assessment	39	139	38	100%	O
Source: IMF Staff Calculations from DQAF 3.0 Key to Symbols: O=Observed (75-100% or 3.75-5), LO=Largely Observed (50-75% or 2.5-3.75), LNO=Largely Not Observed (25-50% or 1.25-2.5), and NO=Not Observed (0-25% or below 1.25)					

Additional Recommendations to Strengthen CPI Statistics

- Include an expenditure weight for OOH based on rental equivalence.
- The price reference period should immediately precede the introduction of the updated index to avoid overlapping series.
- Move from the use of long-term comparisons to short-term comparisons to facilitate the treatment of missing prices and introduction of new products.

CPI Accuracy and Reliability

17. **Table 12 below shows Mauritius' weighted scores for 55 indicators that assess the accuracy and reliability of CPI data.** The indicators are grouped into five (5) broad elements outlined in the table.

Table 12. Mauritius: Accuracy and Reliability of the CPI

Elements of Reliability & Accuracy	Total # of Recs.	# of Recs. assessed	# of Recs. Not relevant	Element Weights	ROSC Rating
Source Data are Adequate to Ensure Accuracy & Reliability	27	27	0	50%	O
Accuracy of Source Data is Regularly Assessed	6	6	0	10%	O
Rigorous Statistics Techniques are Used	12	11	1	20%	LO
Rigorous Quality Assurance Practices	5	5	0	10%	O
Revision Analysis and Reliability Monitoring	5	4	1	10%	LO
Overall Assessment	55	53	2	100%	O
<i>Source: IMF Staff Calculations from DQAF 3.0</i> <i>Key to Symbols: O=Observed (75-100% or 3.75-5), LO=Largely Observed (50-75% or 2.5-3.75), LNO=Largely Not Observed (25-50% or 1.25-2.5), and NO=Not Observed (0-25% or below 1.25)</i>					

- Assess how the price change of OOH could be best estimated in the CPI.
- Expand collection to include outlets that exist exclusively online.
- Conduct studies of long-term inflation trends to identify potential systematic biases and assess other potential sources of bias in the CPI.

CPI Serviceability

18. **Table 13 shows Mauritius' weighted scores for indicators that assess the serviceability of CPI data.** The indicators are grouped into four elements outlined in the table.

Table 13. Mauritius: Serviceability of the CPI

Elements of Serviceability	Total # of Recs.	# of Recs. Assessed	# of Recs. Not Relevant	Element Weights	ROSC Rating
Periodicity	1	1	0	30%	O
Timeliness	1	1	0	30%	O
Data Consistency	6	5	1	30%	O
Correction and Revision Policy and Practice	4	4	0	10%	O
Overall Assessment	12	11	5	100%	O
<i>Source: IMF Staff Calculations from DQAF 3.0</i> <i>Key to Symbols: O=Observed (75-100% or 3.75-5), LO=Largely Observed (50-75% or 2.5-3.75), LNO=Largely Not Observed (25-50% or 1.25-2.5), and NO=Not Observed (0-25% or below 1.25)</i>					

- Include explicit description of error and revisions policy in methodology notes.

CPI Accessibility

19. **Table 14 below outlines the observations regarding the accessibility of Mauritius' CPI data and metadata, and the availability and adequacy of any assistance provided to users.** Forty-four (44) indicators are grouped into three (3) elements of accessibility as outlined in the table.

Table 14. Mauritius: Accessibility of the CPI

Elements of Accessibility	Total # of Recs.	# of Recs. assessed	# of Recs. Not relevant	Element Weights	ROSC Rating
Data Accessibility	27	27	1	96%	LO
Metadata Accessibility	9	8	1	91%	O
Assistance to Users	8	8	0	100%	O
Overall Assessment	44	43	1	94%	O

Source: IMF Staff Calculations from DQAF 3.0
Key to Symbols: O=Observed (75-100% or 3.75-5), LO=Largely Observed (50-75% or 2.5-3.75), LNO=Largely Not Observed (25-50% or 1.25-2.5), and NO=Not Observed (0-25% or below 1.25)

- Introduce an interactive, web-based dashboard enabling dynamic visualization, customization, and downloading of CPI data to enhance user engagement and accessibility.
- Adopt standardized, machine-readable dissemination formats (ideally following the SDMX standard) to facilitate automated data usage in research, modeling, and policy analysis.
- Make the “HBS and Updates CPI Report” prominent on the main CPI page and supplement the report by adding detail on changes to the item basket.
- Update the dedicated CPI methodology note.

D. Producer Price Index (PPI)

PPI Alignment with International Standards

20. **Table 15 below shows Mauritius’ weighted scores for 54 data quality indicators that assess the alignment of the PPI to the *PPI Manual 2010*.** The indicators are grouped into four (4) broad data quality elements.

Table 15. Mauritius: Alignment of the PPI to the *PPI Manual 2010*

Elements of Quality	Total # of Recs.	# of Recs. assessed	# of Recs. Not relevant	Element Weights	ROSC Rating
Alignment with:					
Concepts & Definitions	18	18	0	40%	LO
Accounting Rules	10	9	1	10%	LO
Classifications	3	3	0	15%	O
Scope of Statistical Output	23	23	0	35%	LO
Overall Assessment	54	53	1	100%	LO

Source: IMF Staff Calculations from DQAF 3.0
Key to Symbols: O=Observed (75-100% or 3.75-5), LO=Largely Observed (50-75% or 2.5-3.75), LNO=Largely Not Observed (25-50% or 1.25-2.5), and NO=Not Observed (0-25% or below 1.25)

- Expand coverage to include exports, providing a measure of total output prices.
- Expand the scope of the index beyond the goods-producing sectors.

PPI Accuracy and Reliability

21. **Table 16 below shows Mauritius' weighted scores for 45 indicators that assess the accuracy and reliability of PPI data.** The indicators are grouped into five (5) broad elements outlined in the table.

Table 16. Mauritius: Accuracy and Reliability of the PPI					
Elements of Reliability & Accuracy	Total # of Recs.	# of Recs. assessed	# of Recs. Not relevant	Element Weights	ROSC Rating
Source Data are Adequate to Ensure Accuracy & Reliability	18	27	0	50%	LO
Accuracy of Source Data is Regularly Assessed	5	6	0	10%	LO
Rigorous Statistics Techniques are Used	12	11	1	20%	O
Rigorous Quality Assurance Practices	5	5	0	10%	O
Revision Analysis and Reliability Monitoring	5	5	0	10%	O
Overall Assessment	45	44	1	100%	O
<i>Source: IMF Staff Calculations from DQAF 3.0</i> <i>Key to Symbols: O=Observed (75-100% or 3.75-5), LO=Largely Observed (50-75% or 2.5-3.75), LNO=Largely Not Observed (25-50% or 1.25-2.5), and NO=Not Observed (0-25% or below 1.25)</i>					

- The price reference period should immediately precede the introduction of the updated index to avoid overlapping series.
- Reduce the lag between the weight reference period and the introduction of the new weights. Use up-to-date National Accounts data to supplement the five-yearly Census of Economic Activities data to ensure that the index remains representative of the current structure of the economy.
- Introduce weighting at the lowest level of aggregation using data collection from establishments during survey respondent initiation.
- Move from the use of long-term comparisons to short-term comparisons to facilitate the treatment of missing prices and introduction of new products.
- For treatment of strongly seasonal items in the PPI for Agriculture, consider introducing a method based on the imputation of prices under a fixed weight approach.

PPI Serviceability

22. **Table 17 shows Mauritius' weighted scores for 12 indicators that assess the serviceability of PPI data.** The indicators are grouped into four elements outlined in the table.

Table 17. Mauritius: Serviceability of the PPI

Elements of Serviceability	Total # of Recs.	# of Recs. Assessed	# of Recs. Not Relevant	Element Weights	ROSC Rating
Periodicity	1	1	0	30%	O
Timeliness	1	1	0	30%	O
Data Consistency	6	5	1	30%	LO
Correction and Revision Policy and Practice	4	4	0	10%	O
Overall Assessment	12	11	5	100%	O
<i>Source: IMF Staff Calculations from DQAF 3.0</i> <i>Key to Symbols: O=Observed (75-100% or 3.75-5), LO=Largely Observed (50-75% or 2.5-3.75), LNO=Largely Not Observed (25-50% or 1.25-2.5), and NO=Not Observed (0-25% or below 1.25)</i>					

- Indices recompiled for earlier periods using new weights should not be disseminated.
- Include explicit description of the error and revisions policy in methodology notes.

PPI Accessibility

23. **Table 18 below outlines the observations regarding the accessibility of Mauritius' PPI data and metadata, and the availability and adequacy of any assistance provided to users.** Forty-four (44) indicators are grouped into three (3) elements of accessibility as outlined in the table.

Table 18. Mauritius: Accessibility of the PPI

Elements of Accessibility	Total # of Recs.	# of Recs. assessed	# of Recs. Not relevant	Element Weights	ROSC Rating
Data Accessibility	27	27	0	45%	LO
Metadata Accessibility	9	8	1	45%	O
Assistance to Users	8	8	0	10%	O
Overall Assessment	44	43	1	100%	O
<i>Source: IMF Staff Calculations from DQAF 3.0</i> <i>Key to Symbols: O=Observed (75-100% or 3.75-5), LO=Largely Observed (50-75% or 2.5-3.75), LNO=Largely Not Observed (25-50% or 1.25-2.5), and NO=Not Observed (0-25% or below 1.25)</i>					

- Introduce an interactive, web-based dashboard enabling dynamic visualization, customization, and downloading of PPI data to enhance user engagement and accessibility.
- Adopt standardized, machine-readable dissemination formats (ideally following the SDMX standard) to facilitate automated data usage in research, modeling, and policy analysis.

E. Government Finance Statistics (GFS)

GFS Alignment with International Statistical Standards

24. **Table 19 shows Mauritius' weighted scores for 103 data quality indicators that assess the alignment of the government finance statistics the *Government Finance Statistics Manual 2014 (GFSM2014)*.** The indicators are grouped into five (5) broad data quality elements.

Table 19. Mauritius: GFS Alignment with International Statistical Standards					
Elements of Quality	Total # of Recs.	# of Recs. assessed	# of Recs. Not relevant	Element Weights	ROSC Rating
Alignment with:					
Concepts & Definitions	54	50	4	30%	LO
Accounting Rules	23	22	1	20%	LO
Methods	7	7	0	10%	LO
Classifications	4	4	0	15%	O
Scope of Statistical Output	15	13	2	25%	LNO
Overall Assessment	103	96	7	100%	LO
Source: IMF Staff Calculations from DQAF Key to Symbols: O=Observed (90-100% or 4.5-5), LO=Largely Observed (60-90% or 3.0-4.5), LNO=Largely Not Observed (30-60% or 1.5-3.0), and NO=Not Observed (0-30% or below 1.5)					

Additional Recommendations to Strengthen GFS

- Expand the compilation and dissemination coverage to the full public sector.
- Provide more comprehensive metadata on the concepts and methods used in the compilation.

GFS Accuracy and Reliability

25. **Table 20 shows Mauritius' weighted scores for 123 indicators that assess the accuracy and reliability of the government finance statistics.** The indicators are grouped into five (5) broad elements outlined in the table.

Table 20. Mauritius: GFS Accuracy and Reliability					
Elements of Quality	Total # of Recs.	# of Recs. assessed	# of Recs. Not relevant	Element Weights	ROSC Rating
Source Data are Adequate	84	45	39	50%	LO
Accuracy of Source Data is Assessed	7	7	0	10%	LO
Rigorous Statistics Methods	10	10	0	20%	LO
Rigorous Quality Assurance Practices	15	13	2	10%	LO
Revision Analysis	7	7	0	10%	LNO
Overall Assessment	123	108	15	100%	LO
Source: IMF Staff Calculations from DQAF Key to Symbols: O=Observed (90-100% or 4.5-5), LO=Largely Observed (60-90% or 3.0-4.5), LNO=Largely Not Observed (30-60% or 1.5-3.0), and NO=Not Observed (0-30% or below 1.5)					

Additional recommendations to strengthen GFS

- Expand data sources to provide full coverage of the public sector.
- Publish more comprehensive metadata on the data sources and compilation procedures applied when compiling GFS stocks and flows.
- Provide more information about the quality assurance process to GFS users, including information about data revisions and any regular analysis conducted as part of the data assurance process.

GFS Serviceability

26. **Table 21 shows Mauritius' weighted scores for 36 indicators that assess the serviceability of GFS.** The indicators are grouped into four (4) broad elements outlined in the table.

Table 21. Mauritius: GFS Serviceability					
Elements of Quality	Total # of Recs.	# of Recs. assessed	# of Recs. Not relevant	Element Weights	ROSC Rating
Periodicity	4	4	0	30%	LO
Timeliness	4	4	0	30%	O
Data Consistency	17	14	3	30%	LNO
Correction and Revision Policy and Practice	12	12	0	10%	LNO
Overall Assessment	37	34	3	100%	LO
Source: IMF Staff Calculations from DQAF Key to Symbols: O=Observed (90-100% or 4.5-5), LO=Largely Observed (60-90% or 3.0-4.5), LNO=Largely Not Observed (30-60% or 1.5-3.0), and NO=Not Observed (0-30% or below 1.5)					

Additional Recommendations to Strengthen GFS

- Publish information to explain to users about typical revision cycles (e.g., based on data availability, audits, coverage changes) and conduct and publish revision studies.

GFS Accessibility

27. **Table 22 shows Mauritius' weighted scores for 44 indicators that assess the accessibility of GFS.** The indicators are grouped into three (3) broad elements outlined in the table.

Table 22. Mauritius: GFS Accessibility

Elements of Quality	Total # of Recs.	# of Recs. assessed	# of Recs. Not relevant	Element Weights	ROSC Rating
Data Accessibility	27	26	1	45%	LO
Metadata Accessibility	9	9	0	45%	LO
Assistance to Users	8	8	0	10%	O
Overall Assessment	44	43	1	100%	LO

Source: IMF Staff Calculations from DQAF
Key to Symbols: O=Observed (90-100% or 4.5-5), LO=Largely Observed (60-90% or 3.0-4.5), LNO=Largely Not Observed (30-60% or 1.5-3.0), and NO=Not Observed (0-30% or below 1.5)

Additional Recommendations to Strengthen GFS

- Provide prominent links from GFS data publications to detailed metadata document.
- Provide the data in additional formats.

F. Balance of Payments Statistics (BOP) and International Investment Position (IIP)**BOP/IIP Alignment with International Statistical Standards**

28. **Table 23 shows Mauritius's weighted scores of 121 indicators assessing the alignment of BOP and IIP data to international statistical standards.** The indicators are grouped into five (5) broad data quality indicator categories.

Table 23. Mauritius: BOP/IIP Alignment with International Statistical Standards

Data Quality Indicators	Total # of recommendations	# of recommendations assessed	# of Recommendations not applicable	Element Weights	Alignment
Alignment with:					
Concepts & definitions	52	49	3	30%	LO
Accounting rules	21	19	2	20%	O
Methods	11	9	2	10%	LO
Classifications	4	4	0	15%	O
Recommended scope of statistical output	33	29	4	25%	LO
Overall Assessment	121	110	11	100%	LO

Source: IMF Staff Calculations from DQAF
Key to Symbols: O=Observed (90-100% or 4.5-5), LO=Largely Observed (60-89% or 3-4.4), LNO=Largely Not Observed (30-59% or 1.5-2.9), and NO=Not Observed (0-29% or below 1.5)

Additional Recommendations to Strengthen BOP/IIP Statistics

- Make relevant adjustments and validation to goods exports and imports.
- Include FISIM in the BOP.
- Compute and analyze rates of return using investment income and IIP data for GBCs to enhance data quality.
- Compile Integrated IIP.

Accuracy and Reliability

29. **Table 24 shows Mauritius's weighted scores of 140 indicators assessing the accuracy and reliability of BOP and IIP data relative to international recommendations.** The indicators are grouped into five (5) broad elements of quality categories.

Table 24. Mauritius: BOP/IIP Accuracy and Reliability					
Elements of Quality	Total # of recommendations	# of recommendations assessed	# of Recommendations not applicable	Element Weights	Alignment
Accuracy and reliability:					
Adequacy of Source Data	85	74	11	50%	O
Accuracy of Source Data	12	10	2	10%	O
Statistical Techniques	18	8	10	20%	LO
Quality Assurance Practices	18	16	2	10%	LO
Revisions analysis and Reliability Monitoring	7	7	0	10%	LO
Overall Assessment	140	115	25	100%	LO
Source: IMF Staff Calculations from DQAF					
Key to Symbols: O=Observed (90-100% or 4.5-5), LO=Largely Observed (60-89% or 3-4.4), LNO=Largely Not Observed (30-59% or 1.5-2.9), and NO=Not Observed (0-29% or below 1.5)					

Additional recommendations to strengthen BOP/IIP statistics

- Map source data with classification in BOP/IIP to readily align to the BOP/IIP classifications
- Hold periodic meetings with large stakeholders from the GBC community to enhance cooperation in data collection and data quality.
- Conduct ad-hoc surveys when necessary to supplement regular surveys to enhance data accuracy.
- Investigate sources of revisions, study long-term trends and adjust initial estimates.

BOP/IIP Serviceability

30. **Table 25 shows Mauritius's weighted scores of 43 indicators assessing the serviceability of BOP and IIP data relative to international recommendations.** The indicators are grouped into four (4) broad elements of quality categories.

Table 25. Mauritius: BOP/IIP Serviceability					
Elements of Quality	Total # of recommendations	# of recommendations assessed	# of Recommendations not applicable	Element Weights	Alignment
Periodicity	7	7	0	30%	O
Timeliness	7	7	0	30%	LO
Data Consistency	17	15	2	30%	LO
Correction and revisions policy and practice	12	12	0	10%	LO
Overall Assessment	43	41	2	100%	LO
Source: IMF Staff Calculations from DQAF Key to Symbols: O=Observed (90–100% or 4.5–5), LO=Largely Observed (60–89% or 3–4.4), LNO=Largely Not Observed (30–59% or 1.5–2.9), and NO=Not Observed (0–29% or below 1.5)					

Additional Recommendations to Strengthen BOP/IIP Statistics

- Analyze data revisions and publish revision studies (scale/direction of changes from preliminary to final).
- Reduce the timeliness of compiling and disseminating IIP data to within 90 days after the reference period.

BOP/IIP Accessibility

31. **Table 26 shows Mauritius's weighted scores of 43 indicators assessing the accessibility of BOP and IIP data relative to international recommendations.** The indicators are grouped into three (3) broad elements of quality categories.

Table 26. Mauritius: BOP/IIP Accessibility					
Element of Quality	Total # of recommendations	# of recommendations assessed	# of Recommendations not applicable	Element Weights	Alignment
Data Accessibility	26	25	1	45%	LO
Metadata Accessibility	9	6	3	45%	LNO
Assistance to users	8	7	1	10%	LO
Overall Assessment	43	38	5	100%	LO
Source: IMF Staff Calculations from DQAF Key to Symbols: O=Observed (90–100% or 4.5–5), LO=Largely Observed (60–89% or 3–4.4), LNO=Largely Not Observed (30–59% or 1.5–2.9), and NO=Not Observed (0–29% or below 1.5)					

Additional Recommendations to Strengthen BOP/IIP Statistics

- Disseminate BOP/IIP statistics according to the SDMX standards
- Establish contact points for BOP/IIP statistics and post contact information on the website and in all statistical releases
- Actively monitor the usage of BOP/IIP statistics and report to head of BOP/IIP
- Make metadata readily accessible (e.g., websites, statistical publications) and cross-referenced in data releases.

G. Monetary and Financial Statistics (MFS)

MFS Alignment with International Statistical Standards

32. **Table 27 shows Mauritius' weighted scores for 101 data quality indicators that assess the alignment of the monetary and financial statistics to MFSMCG.** The indicators are grouped into five (5) broad data quality elements.

Table 27. Mauritius: MFS Alignment to the MFSMCG					
Elements of Quality	Total # of Recs.	# of Recs. assessed	# of Recs. Not applicable	Element Weights	Alignment
Alignment with:					
Concepts & Definitions	45	45		35	LO
Accounting Rules	27	27		25	LO
Methods	0	0		0	NA
Classifications	24	24		30	O
Scope of Statistical Output	5	5		10	O
Overall Assessment	101	101		100	O
Source: IMF Staff Calculations from DQAF 2.0 Note: Elements are rated on a 5-point scale. Legend: O=Observed (90–100% or 4.5–5), LO=Largely Observed (60–89% or 3.0–4.4), LNO=Largely Not Observed (30–59% or 1.5–2.9), and NO=Not Observed (0–29% or below 1.5)					

Additional Recommendations to Strengthen MFS Statistics

- Improve source data granularity to ensure accrued interest is incorporated into the outstanding amount of the financial asset or liability
- Improve recording of central bank assets included in official reserve assets and ensure consistency between MFS and External Sector Statistics

MFS Accuracy and Reliability

33. **Table 28 shows Mauritius' weighted scores for 93 indicators that assess the accuracy and reliability of monetary and financial statistics.** The indicators are grouped into five (5) broad elements outlined in the table.

Table 28. Mauritius: MFS Accuracy and Reliability

Elements of Reliability & Accuracy	Total # of Recs.	# of Recs. assessed	# of Recs. Not relevant	Element Weights	Alignment
Source Data are Adequate	60	60		50	O
Accuracy of Source Data is Assessed	9	9		10	LO
Rigorous Statistics Methods	6	6		20	O
Rigorous Quality Assurance Practices	12	12		10	LO
Revision Analysis	6	6		10	LNO
Overall Assessment	93	93		100	LO
Source: IMF Staff Calculations from DQAF 3.0 Legend: O=Observed (90–100% or 4.5–5), LO=Largely Observed (60–89% or 3.0–4.4), LNO=Largely Not Observed (30–59% or 1.5–2.9), and NO=Not Observed (0–29% or below 1.5)					

Additional Recommendations to Strengthen MFS Statistics

- Improve the coverage of registers of financial institutions in MFS to include all other financial intermediaries except insurance corporations and pension funds
- Ensure that MFS producers are consulted on changes in source data for the central bank and changes in source data for ODCs
- Ensure that OFC report forms are periodically reviewed to reflect new developments in MFS.
- Introduce periodic meetings with the financial community to solicit cooperation in data collection and identify new developments for MFS.

MFS Serviceability

34. **Table 29 shows Mauritius' weighted scores for 33 indicators that assess the accuracy and reliability of MFS.** The indicators are grouped into five (5) broad elements outlined in the table.

Table 29. Mauritius: MFS Serviceability

Elements of Serviceability	Total # of Recs.	# of Recs. assessed	# of Recs. Not relevant	Element Weights	Alignment
Periodicity	3	3		30	O
Timeliness	3	3		30	O
Data Consistency	15	15	4	30	LO
Correction and Revision Policy and Practice	12	12		10	LO
Overall Assessment	33	33		100	LO
Source: IMF Staff Calculations from DQAF 4.0 Legend: O=Observed (90–100% or 4.5–5), LO=Largely Observed (60–89% or 3.0–4.4), LNO=Largely Not Observed (30–59% or 1.5–2.9), and NO=Not Observed (0–29% or below 1.5)					

Additional Recommendations to Strengthen MFS Statistics

- Establish a transparent revision policy to strengthen user confidence in the data's underlying methodology

MFS Accessibility

35. **Table 30 below outlines the observation regarding the availability of Mauritius' monetary and financial statistics data and metadata, and the availability and adequacy of any assistance provided to users.** Forty-three (43) indicators are grouped into three (3) broad elements of accessibility as outlined in the table.

Table 30. Mauritius: MFS Accessibility					
Elements of Accessibility	Total # of Recs.	# of Recs. assessed	# of Recs. Not applicable	Element Weights	Alignment
Data Accessibility	26	26	1	45	LO
Metadata Accessibility	9	9	3	45	LNO
Assistance to Users	8	8	1	10	LO
Overall Assessment	43	43	5	1	LO
Source: IMF Staff Calculations from DQAF 5.0 Legend: O=Observed (90–100% or 4.5–5), LO=Largely Observed (60–89% or 3.0–4.4), LNO=Largely Not Observed (30–59% or 1.5–2.9), and NO=Not Observed (0–29% or below 1.5)					

Additional Recommendations to Improve Accessibility of MFS statistics

- Disseminate MFS according to the SDMX standards.
- BOM to start monitoring the usage of MFS and introduce dashboards and interactive tools to improve user interaction.
- Add contact points on the website to improve assistance to users.

H. Public Sector Debt Statistics (PSDS)

36. **In coordination with the data ROSC mission, a diagnostic assessment of the PSDS quality was conducted as part of a project, funded by the Government of Japan, to strengthen the quality of public debt statistics in Africa.** The key findings and recommendations of the PSDS diagnostic assessment are included in Module I of this data ROSC module and below are additional recommendations to strengthen PSDS. For further detail please refer to the separate report on the data quality assessment for the public sector debt statistics of Mauritius.

Additional Recommendations to Strengthen PSDS

Alignment with International Standards

- Use the midpoint between the buying and selling rate when converting foreign currency debt stocks into Mauritian rupees.
- Include information on explicit and implicit contingent liabilities as supplementary information.
- Transparently show all intra-public sector debt which is subject to consolidation.
- Expand coverage of public debt reports to include debts of public sector banks.

Accuracy and Reliability

- Improve the timeliness and quality of financial statements for public sector entities to provide a sound annual data source for expansion of the PSDS instrument coverage.
- Introduce a policy for the correction of errors.
- Undertake regular revision studies to refine preliminary data for subsequent periods and identify any persistent reporting biases.

Serviceability

- Publish information on typical revision cycles (e.g., based on data availability, audits, coverage changes) and the MOF's revision policy.
- Maintain access to historic/previous debt publications to allow users to directly compare the latest PSDS reports with those previously published.

Accessibility

- Publish an advance release calendar which clearly highlights the planned publication dates and time of release for all upcoming debt statistics alongside the data tables on the MOF website.
- Promote and raise awareness on where users can address queries, receive assistance and request more information.



INTERNATIONAL MONETARY FUND

MAURITIUS

REPORT ON THE OBSERVANCE OF STANDARDS AND CODES—DATA MODULE VOLUME III

December 10, 2025

VOLUME III: RESPONSE OF THE AUTHORITIES

This document contains the authorities' response to the IMF's data quality assessment (Volumes I and II).

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RESPONSE OF THE AUTHORITIES

A. Introduction

1. **The Government of Mauritius expresses its gratitude to the IMF for having promptly agreed to its request to carry out a comprehensive assessment of the practices and standards for the compilation, production and dissemination of statistics by the relevant institutions in Mauritius, through the data Report on the Observance of Standards and Codes (ROSC).** The assessment has been instrumental in identifying the strengths, weaknesses, and the scope for improving the national statistical system.
2. **Government also appreciates the diagnostic assessment on public sector debt statistics in Mauritius conducted by the IMF, as part of the project funded by the Government of Japan, to strengthen the quality of public debt statistics in Africa, alongside the ROSC mission.**
3. **Some of the recommendations of the ROSC mission have already been implemented through the Finance Act 2025.** Government is committed to implementing the other recommendations, the more so as it is working towards adhering to the SDDS Plus of the IMF. Our responses to the key recommendations of the ROSC mission are given below.

B. Response to Recommendations on the Legal and Institutional Environment and on Assurances of Integrity

4. **Government is agreeable with the findings and recommendations provided under the Legal and Institutional Environment, and Assurances of Integrity.**
5. **Most of the recommended amendments to the Statistics Act pertaining to, amongst others, defining official statistics and the National Statistical System, clarifying the independence and legal autonomy of Statistics Mauritius (SM), institutionalising structured user consultations, authorising SM to access administrative data, and emphasising robust data governance practices have already been made through the Finance Act 2025.** The production of economic forecasts by SM will be reassessed, taking into account capacity of other institutions in such activities.
6. **Other recommendations on staffing, and the increasing use of information technology in data collection, analysis, and compilation will be considered during the next budget preparation exercise.** Furthermore, some measures relating to reporting of professional misconduct and reporting lines of the Director of Statistics will be examined thoroughly, taking into account the specificities of Mauritius, before implementation. The Director of Statistics Mauritius has already been appointed on a permanent basis, in line with the current procedures.
7. **The recommendations regarding the current provisions of the Bank of Mauritius Act 2004 will give a clearer mandate to the Bank of Mauritius (Bank) for the compilation and dissemination of official statistics under its purview.**

8. **The recommendations would also help to strengthen the framework for generating official statistics by emphasising the Bank’s independence while reinforcing data confidentiality, data protection, and inter-agency collaboration. Internal policies and procedures will also be reinforced accordingly.**

9. **In view of strengthening the legislative framework on public debt, appropriate amendments will be brought to the appropriate legislation to implement the recommendations of the ROSC mission to recognise public sector debt statistics as official statistics, to clarify the definition of public debt and to establish the roles and segregation of responsibilities of the Debt Management Unit at the Ministry of Finance.** The Ministry is already working on providing additional information, such as the contact details and the supporting metadata, for the different debt tables being published.

C. Response to the National Accounts Statistics Recommendations

10. **Statistics Mauritius is agreeable with the assessment and recommendations of the ROSC mission to better align National Accounts statistics to international statistical standards and improve accuracy and reliability.**

11. **SM has already implemented several of the recommendations relating to Global Business Services (GBCs).** Additional items such as Merchanting, will be included in a phased manner once they are available and duly validated. This will then result in a reduction in statistical discrepancies. Furthermore, SM is currently finalising the data collection for the Census of Economic Activities that will be used to compile the benchmark Supply and Use Table (SUT) and the rebasing of National Accounts by end 2026. This will allow the elimination of statistical discrepancies for the benchmark year and will provide insights on the sources of the discrepancies. Other recommendations will be implemented as we go along after having adequate human resources and technical capability. Technical Assistance missions, such as the Services Producer Price Index (SPPI), are expected in early 2026 to support the implementation of the recommendations. SPPI is also related to the improvement under Producer Price Index (PPI).

D. Response to the Consumer Price Index Recommendations

12. **Statistics Mauritius concurs with the assessment and recommendations of the ROSC mission on CPI.**

13. **While CPI is already aligned to most of the international recommendations, Statistics Mauritius will require Technical Assistance to improve the treatment of Owner-Occupied Housing (OOH). This component is also related to the improvement of National Accounts.**

E. Response to the Producer Price Index Recommendations

14. **Statistics Mauritius is agreeable with the assessment and recommendations of the ROSC mission on PPI.**

15. **Statistics Mauritius undertakes to timely implement the recommendations. In this context, a Technical Assistance mission is planned on the Compilation of Services Producer Price Index (SPPI) in early 2026.**

F. Response to the Government Finance Statistics Recommendations

16. **Statistics Mauritius concurs with the assessment and recommendations of the ROSC mission on Government Finance Statistics.**

17. **Statistics Mauritius will collaborate with the Ministry of Finance, which is implementing the accrual International Public Sector Accounting Standards (IPSAS) for the public sector in a phased manner and will provide a major source for data, in order to publish quarterly general government operations.** This will also allow the compilation and publication of integrated statements of stocks and flow positions.

G. Response to the External Sector Statistics Recommendations

18. **The Bank is agreeable with the assessment and recommendations of the ROSC mission, which aligns with several recommendations received during recent IMF technical assistance missions.**

19. **Work on these recommendations, including incorporating the merchanting of goods estimates and FISIM in the BOP, has already started and has been progressing well, with completion expected in due course.**

20. **The Bank will also ensure timely implementation of other recommendations.** Among these, the Bank will prioritize the dissemination of a sources and methods document on its website to better inform the public of the methodology used in computing BOP and IIP statistics, as well as improve interaction with users.

H. Response to the Monetary and Financial Statistics Recommendations

21. **The Bank is agreeable with the assessment and recommendations of the ROSC mission to better align monetary and financial statistics to international statistical standards and improve accuracy and reliability.**

22. **The Bank will, among others, review Broad Money Liabilities to exclude restricted deposits and long-term deposits and publish in due course a revised dataset starting from October 2018.** The Bank will also work on the integrated framework of stock and flow data and improve data consistency across sectors and other official statistics.

23. **A sources and methods document will be published on the Bank's website to better inform the public about the methodology used in computing MFS and improve interaction with users.**

I. Response to the Public Sector Debt Statistics Recommendations

24. **The Ministry of Finance is agreeable to the findings and recommendations of the PSDS Diagnostic Assessment and the ROSC mission.** The Ministry will bring the necessary amendments to the legislation to establish public sector debt statistics as official statistics such that it is also subject to the oversight and safeguards of the Statistics Act. Works have already started in compiling relevant data to expand the current coverage of public sector debt to include other accounts payable and public sector liabilities such as deposits, insurance and pensions.

25. **The Public Debt Management Act was amended through the Finance Act 2025 to provide for the reduction of the public sector debt to GDP ratio, the fiscal anchor, to 75 percent by June 2030 and 60 percent by June 2035.** It is this fiscal anchor that is being used (i.e., including loans, debt securities and the IMF SDR allocations), as these are the primary instruments used to finance budget deficits and support public investment.

26. **The metadata explaining the data sources, coverage and definitions has been published together with the debt tables.** In addition, both the initial and revised debt data for the previous quarter are now being published so that users can identify changes. Stock-flow reconciliation tables will also be published together with appropriate notes on major changes.