

## 16.2 TRAVELLING AND CAR BENEFITS

- 16.2.1 Travelling and car benefits are a major component of the total remuneration package of public officers. Over time, this Condition of Service has continuously been enhanced for the benefit of a wider pool of employees.
- 16.2.2 Traditionally, senior officers whose status and duties required the regular use of a car were granted loan facilities for its purchase, together with the payment of an all-inclusive travel grant to cover associated costs. Other officers who attended duty by bus were refunded their bus fares. With the introduction of the duty-free scheme in 1987, this Condition of Service has significantly been revamped, with the Scheme being the main focus, followed by the grant of loan facilities. Since then, provisions relating thereto have undergone various improvements to reflect the evolving circumstances.
- 16.2.3 In July 2022, excise duty on hybrid and electric cars was abolished. However, the surge in imports of vehicles combined with the growing number of cars which was outpacing the country's ability to expand its road network coupled with an increasing number of road accidents, led to Government reintroducing duty on hybrid and electric cars with effect from 06 July 2025. In parallel, the duty on conventional (fuel-propelled cars) has been significantly increased.
- 16.2.4 For the current review, the Bureau has received an array of representations from the Management of different Ministries/Departments/Organisations, Federations/Unions, individual employees as well as the Ministry of Public Service and Administrative Reforms (MPSAR). These have been mainly centred on enlarging the pool of officers eligible for duty exemption facilities; increasing engine capacity thresholds; introduction of a rebate scheme; shortening the renewal period for loan facilities; making the grant of car loan and duty exemption facilities mutually exclusive; provision of parking facilities; and review of the quantum of existing travelling allowances, including mileage rates for officers who use their personal vehicles for official purposes.
- 16.2.5 The above representations have been examined on a holistic basis after taking into consideration the implications of relaxing the present parameters; duty exemption as a component of the total reward package of public officers; the need to contain the fleet of vehicles; the need to encourage the use of vehicles of greener technologies; existing hierarchy of benefits for travelling and car benefits and other relevant factors.
- 16.2.6 Working sessions have also been held with representatives of the Ministry of Finance and the Treasury as well as officers of the Mechanical Workshop of the Ministry of National Infrastructure, to discuss key issues related to travelling and car benefits prior to arriving at certain decisions. The views submitted by the members during these sessions were also taken on board, where considered relevant.

- 16.2.7 It is against this backdrop that we have framed our recommendations under the relevant sections. Most of the recommendations have been maintained in their existing form, while a few have been revisited to address certain implementation issues as raised by the MPSAR and other stakeholders directly concerned with this Condition of Service. Moreover, the quantum of the different allowances namely Travelling Allowances, rates at which mileage run is payable, Car Allowance and cash in lieu of duty exemption, among others, have been revised.
- 16.2.8 For ease of presentation, “Travelling and Car Benefits” are dealt with under five main Sections, namely: **Duty Exemption Scheme; Motor Vehicle/Autocycle/Motorcycle and Bicycle Loans; Travelling Allowances, Travel Grant and Refund of Travelling Expenses; Government Official Car Scheme; and Other Recommendations.**

## Section I – Duty Exemption Scheme

- 16.2.9 As highlighted in the introductory part of this Chapter, the duty-free car scheme was introduced in the 1987 PRB Report for the benefit of Heads of Departments and senior officers in the Public Sector as well as certain categories of professionals such as doctors, magistrates and engineers. Over successive Reports, this benefit has been extended to a wider pool of officers, based on their status or nature of their work where extensive official travelling is concerned.
- 16.2.10 At present, the scheme caters for the following categories of officers:
- (i) 100% duty remission to senior officers, depending on their status and salary, as well as to certain categories of professionals listed in Annex I to this Chapter;
  - (ii) 70% duty remission on a car with engine capacity of up to 1400 cc or 100% duty remission on a car with engine capacity of up to 1200 cc to officers performing extensive field duty;
  - (iii) duty remission of Rs 115000 to individual officers in certain grades whose posting requires them to perform official travelling on a regular basis; and
  - (iv) 70% duty remission on a car with engine capacity of up to 1400 cc or 100% duty remission on a car with engine capacity of up to 1200 cc on a once-in-a-lifetime basis to certain categories of officers.
- 16.2.11 For this review, the main submissions were to: extend this benefit to other categories of officers; revise the engine capacity thresholds; and increase the rate of duty exemption for those currently entitled to 70% duty remission. Demands were also made to include certain grades in Annex II (70% duty exemption). We observed that these requests rest on claims for parity of treatment with other grades carrying similar job titles or requiring similar qualifications and which are already benefiting from same. As already informed during consultations, requests for inclusion of grades in Annex II are examined against a set of criteria together with the findings of the Survey on Travelling and Car Benefits to determine eligibility.
- 16.2.12 While examining the whole issue of duty exemption, we noted that there has been an important change over the last five years in the automobile landscape in terms of an influx of new models, makes and brands of vehicles with varying types of powertrains. Moreover, we noted that common makes/models of conventional cars to which public officers were accustomed to are either no longer available or exist in other revamped versions (hybrid and/or electric) at a much higher price. However, though certain car models within specific prescribed engine capacity thresholds remain limited, alternatives are available on the market within the set ceilings.

- 16.2.13 The current scheme also provides for officers to opt for deferred renewal of the duty-exempted car which allows them to purchase a car of higher engine capacity or 100% duty remission if they were eligible for 70%. Alternatively, they may elect for the payment of a monthly Car Allowance in lieu of the duty remission or purchase a car of up to 2250cc, provided they pay the difference in the excise duty.
- 16.2.14 Prior to arriving at its recommendations, the Bureau took into account the significant rise in the price of motor vehicles emanating from rapid technological advancements in the automobile industry; the reintroduction of excise duty on hybrid and electric cars along with a marked increase on conventional cars, among others.
- 16.2.15 In addition, the Bureau also held meetings with representatives of the Ministry of Finance, Customs Department of the Mauritius Revenue Authority and Ministry of National Infrastructure, to thrash out certain issues concerning the duty exemption scheme. Their views have equally been considered in framing relevant policies. Moreover, a few problems encountered by the MPSAR in the implementation of certain recommendations have equally been addressed to the extent possible.
- 16.2.16 After examining all the representations of our remit group, along with the important changes in the automobile market and fiscal measures brought by Government and the need to contain the fleet of vehicles due to traffic congestion, we consider it more appropriate to maintain the scheme in its essence, while bringing necessary improvements/modifications where deemed necessary. In the same vein, the ceiling in terms of Kilowatt (kW) has been specified for each category of eligible officers, in case they wish to purchase a duty-remitted electric car. These are provided in the ensuing paragraphs.

## **Duty Exemption**

### **Recommendation 1**

- 16.2.17 We recommend that officers in the categories specified at column (A) in the table below should be eligible for:**
- (i) duty exemption to purchase a car with appropriate engine capacity as specified at column (B)**
  - or**
  - (ii) deferred renewal to purchase a duty exempted car with higher engine capacity or take advantage of enhanced duty exemption as appropriate, as specified at column (B)**
  - or**
  - (iii) the payment of a monthly Car Allowance in lieu of the duty exemption as specified at column (C).**

No.	(A)	(B)	(C)						
	Salary Level/ Category of Officers	Rate of Duty Exemption and Engine Capacity OR higher rate of Duty Exemption/Engine Capacity	Monthly Car Allowance in lieu of Duty Exemption as specified at Column (B)						
1.	Officers drawing a monthly salary of Rs 122000 or more but not eligible for a chauffeur/self-driven car.	<p>100% duty exemption on a car of engine capacity up to 1850 cc/ 200 kW once every five years.</p> <p style="text-align: center;">OR</p> <p>deferred renewal with duty exemption on cars of higher engine capacity as hereunder, subject to the provisions at paragraph 16.2.28 wherever applicable:</p> <table><tr><th>Renewal Period</th><th>Engine Capacity/kW</th></tr><tr><td>6 years</td><td>Up to 2000 cc OR 200 kW or above</td></tr><tr><td>7 years</td><td>Up to 2250 cc OR 200 kW or above.</td></tr></table>	Renewal Period	Engine Capacity/kW	6 years	Up to 2000 cc OR 200 kW or above	7 years	Up to 2250 cc OR 200 kW or above.	Rs 11590
Renewal Period	Engine Capacity/kW								
6 years	Up to 2000 cc OR 200 kW or above								
7 years	Up to 2250 cc OR 200 kW or above.								
2.	Officers drawing a monthly salary of Rs 118000 as well as those drawing a monthly salary in the scale the maximum of which is not less than Rs 118000.	<p>100% duty exemption on a car of engine capacity of up to 1601 cc/200 kW once every five years</p> <p style="text-align: center;">OR</p> <p>deferred renewal with duty exemption on cars of higher engine capacity as hereunder, subject to the provisions at paragraph 16.2.28:</p>	Rs 7895						

No.	(A)	(B)		(C)						
	Salary Level/ Category of Officers	Rate of Duty Exemption and Engine Capacity OR higher rate of Duty Exemption/Engine Capacity		Monthly Car Allowance in lieu of Duty Exemption as specified at Column (B)						
		Renewal Period	Engine Capacity							
		6 years	Up to 1850 cc/ 200 kW							
		7 years	Up to 2000 cc/ 200 kW or above							
3.	Officers drawing a monthly salary:  (i) of Rs 67900 and above in a scale the maximum of which is not less than Rs 97000;  (ii) in the range of Rs 80000 and up to Rs 114000; and  (iii) incumbents in grades listed at Annex I to this Chapter.	100% duty exemption on a car of engine capacity of up to 1500 cc/150 kW once every seven years  OR  deferred renewal with duty exemption on cars of higher engine capacity as hereunder, subject to the provisions at paragraph 16.2.28:  <table><tr><td>Renewal Period</td><td>Engine Capacity</td></tr><tr><td>8 years</td><td>Up to 1601 cc/ 200 kW</td></tr><tr><td>9 years</td><td>Up to 1850 cc/ 200 kW</td></tr></table>		Renewal Period	Engine Capacity	8 years	Up to 1601 cc/ 200 kW	9 years	Up to 1850 cc/ 200 kW	Rs 4975
Renewal Period	Engine Capacity									
8 years	Up to 1601 cc/ 200 kW									
9 years	Up to 1850 cc/ 200 kW									
4.	Officers whose grades are listed at Annex II to this Chapter.	70% duty exemption on a car of engine capacity up to 1400 cc/ 150 kW once every seven years  OR  100% duty exemption on a car with engine capacity up to 1200 cc/ 150 kW once every seven years, subject to provision at paragraph 16.2.26(ii)		Rs 2705						

No.	(A)	(B)	(C)						
	Salary Level/ Category of Officers	Rate of Duty Exemption and Engine Capacity OR higher rate of Duty Exemption/Engine Capacity	Monthly Car Allowance in lieu of Duty Exemption as specified at Column (B)						
		<p style="text-align: center;">OR</p> <p>For officers who have opted for 70% duty exemption on a car of engine capacity up to 1400 cc/150 kW, enhanced duty exemption on deferred renewal as hereunder, subject to provision at paragraph 16.2.28:</p> <table><tr><th>Renewal Period</th><th>Rate of Duty Exemption</th></tr><tr><td>8 years</td><td>85%</td></tr><tr><td>9 years</td><td>100%</td></tr></table>	Renewal Period	Rate of Duty Exemption	8 years	85%	9 years	100%	
Renewal Period	Rate of Duty Exemption								
8 years	85%								
9 years	100%								

16.2.18 Wherever engine capacity has been mentioned, cc has been used in respect of fuel propelled and hybrid cars and kW for electric cars.

### **Duty Remission Facilities to Officers on Temporary Appointment**

16.2.19 At present, only officers whose grades are listed in Annex I are entitled to duty remission facilities during their temporary appointment. We are extending this provision to the other categories of officers of the Table above.

### **Recommendation 2**

16.2.20 We recommend, that during their temporary appointment, eligible officers belonging to the categories specified at (No.1), (No.2) and (No.3) in the table at paragraph 16.2.17, should be entitled to duty remission facilities, while those specified at (No 4) should be entitled to a Car Allowance in lieu of duty remission.

16.2.21 We further recommend that officers appointed in a temporary capacity and who opted for the payment of a monthly Car Allowance in lieu of duty exemption, as specified in the Table at paragraph 16.2.17, would no longer be entitled to the payment of same, in the event they are reverted to their substantive position, as from the date of their reversion.

## **Reimbursement of Duty in case of Resignation/Reversion/Termination of Employment**

- 16.2.22 Under the Customs and Tariff Act 1969, the duty on a car is applicable for a period of four years. Accordingly, if a beneficiary's employment is terminated or expires within four years from the date of purchase, the duty should be reimbursed on a *pro-rata* basis.

### **Recommendation 3**

- 16.2.23 We recommend that officers eligible for duty exemption on a car and who have taken advantage of this benefit and subsequently resign from the service or are reverted to their former position or whose employment has been terminated, should reimburse proportionate excise duty if the resignation or reversion or termination of employment occurs within four years as from the date of the purchase of the duty-exempted car.

### **Car Allowance**

#### **Recommendation 4**

- 16.2.24 We recommend that an officer eligible for duty exemption who:
- (a) opts for the payment of a monthly Car Allowance, payable as from the date the option is exercised, in lieu of duty exemption or for deferred renewal to benefit from enhanced rate of duty exemption or higher engine capacity, should mandatorily apply for same in writing, on the prescribed form;
  - (b) has opted for the payment of a monthly Car Allowance in lieu of duty exemption, would be allowed to take advantage of duty exemption on the purchase of a car, only after a period of six months has elapsed from the date the option for the allowance was exercised. The eligibility for purchase/renewal of the duty exempted car should start as from the date payment of the allowance ceases;
  - (c) has opted for deferred renewal to take advantage of the enhanced rate of duty exemption or higher engine capacity, would not be entitled to the monthly Car Allowance in lieu of duty exemption as from the date the option is exercised till the end of the period qualifying him for enhanced duty exemption or higher engine capacity, as the case may be;
  - (d) has already taken advantage of 70% or 100% duty exemption would be allowed to opt for the payment of a monthly Car Allowance in lieu of duty exemption only after a period of seven or five years has elapsed, whichever applicable, as from the date of the last purchase of the car. However, in case of change in eligibility within the abovementioned periods, the beneficiary can opt for the payment of a monthly Car Allowance in lieu of duty exemption, but would have



to reimburse proportionate duty and clear outstanding loan, if any, before applying for duty exemption; and

- (e) has taken advantage of duty exemption for the purchase of a car or has opted for the payment of a monthly Car Allowance in lieu of duty exemption, should make provision for his own transport arrangements for the performance of official travelling and should not be allowed to use the organisation's vehicle.

**16.2.25** We also recommend that an officer who prior to 30 June 2008, was drawing a monthly salary of Rs 40000 but less than Rs 42500 as well as those who were drawing a monthly salary in a scale the maximum of which was not less than Rs 39000 and with the 2008 PRB Report were entitled to a monthly salary of Rs 66000 or more would be allowed to take advantage of car benefits as per provisions at paragraph 16.2.17 (No. 1), only after five years have elapsed as from the date of the last purchase of the duty-remitted car.

**16.2.26** We further recommend that beneficiaries of 70% duty remission by virtue of paragraphs 16.2.17 (No. 4) and those eligible for duty remission on a car once, may be allowed to opt for the purchase of either a:

- (i) 70% duty remitted car of engine capacity up to 1400 cc/150 kW; or
- (ii) 100% duty remitted car of engine capacity up to 1200 cc/150 kW subject to a maximum of Rs 250,000 duty remission on the car. However, in the event that the excise duty on the car is higher than this quantum, the difference would have to be borne by the beneficiary.

**16.2.27** We additionally recommend that:

- (i) officers who, with the 2013 PRB Report, would have drawn a monthly salary of Rs 75600 and up to Rs 81000 as well as those who would have drawn a monthly salary in a scale the maximum of which was not less than Rs 75600 with effect from 01.01.13, 01.01.14 and 01.01.15, should continue to be eligible for 100% duty exemption on a car of up to 1601 cc/200 kW as per paragraph 16.2.17 (No. 2), together with the payment of a monthly travelling allowance as at paragraph 16.2.82 (No. 2) and loan facilities as at paragraph 16.2.58 (a) and (b); and
- (ii) officers who, with the 2013 PRB Report, would have drawn a monthly salary of Rs 50100 or more, with effect from 01.01.13, 01.01.14 and 01.01.15, should continue to be eligible for 100% duty exemption on a car of up to 1500 cc/150 kW as per paragraph 16.2.17 (No. 3), together with a monthly travelling allowance as at paragraph 16.2.82 (No. 2) and loan facilities as at paragraph 16.2.58 (a) and (b).

**Recommendation 5**

- 16.2.28** We recommend that officers eligible for duty exemption, including those eligible for once, may be allowed to purchase a car of higher engine capacity than their normal entitlement, subject to a maximum of 2250 cc OR up to 200 kW or above, provided they pay the difference in the excise duty.
- 16.2.29** We further recommend that the beneficiary of duty exemption on a car:
- (a) proceeding on retirement would not be required to refund any excise duty provided the duty-exempted car is not sold within four years as from the date of purchase;
  - (b) should pay proportionate duty if the duty-exempted car is sold within four years as from the date of purchase in accordance with relevant provisions of the Excise Act;
  - (c) should, prior to effective retirement, have already applied for the duty exemption certificate. The certificate shall remain valid up to six months as from the effective date of retirement, unless stated otherwise;
  - (d) would be allowed to benefit from duty remission anew after an aggregate period of five or seven years, whichever is appropriate, as from the date of purchase of the car excluding any period of leave without pay and/or any period during which he has drawn a monthly Car Allowance in lieu of duty exemption;
  - (e) who has purchased a 100% duty remitted car and is subsequently promoted to a grade qualifying him for a self/chauffeur driven government official car within four years as from the date of last purchase of the car should be exempted from reimbursement of proportionate excise duty notwithstanding the provisions at paragraph (b) above;
  - (f) who has purchased a car of up to 2250 cc OR 200 kW or above and has paid excise duty on the difference between the car purchased and that as per his entitlement, should, if he opts to retain the car on qualifying for a car of higher engine capacity, be refunded proportionate excise duty, if any, thereon as from the date he qualifies for the higher engine capacity; and
  - (g) who qualifies for a higher rate of duty exemption on a car or higher engine capacity should, in the first instance, take advantage of this enhanced benefit and only after five/seven years, as appropriate, may opt for deferred renewal for higher rate of duty exemption/engine capacity.

## Change in Entitlement

### Recommendation 6

**16.2.30** We recommend that an officer who has taken advantage of 70% duty exemption and qualifies, by virtue of salary, for 100% duty exemption on or after 01 January 2026 or purchased a 70% or 100% duty exempted car and subsequently qualifies by virtue of salary or promotion for duty exemption on a car of higher engine capacity may:

- (a) claim refund of duty, if any, as from the date he is eligible for higher rate of duty exemption/higher engine capacity and retain his car up to the time he would be eligible for renewal which should be either five/seven years as from the date duty was refunded or when the car (imported second hand car) is nine years old from the date of its first registration in Mauritius, whichever is applicable; or
- (b) reimburse proportionate duty and loan, if any, and take advantage of corresponding car benefits as provided at paragraph 16.2.17.

### Recommendation 7

**16.2.31** We recommend that:

- (i) officers reckoning at least 22 years' service and in receipt of a monthly salary Rs51200 or more but who have never benefited from duty exemption for the purchase of a car would qualify, once, for 70% duty exemption on a car of engine capacity of up to 1400 cc/150 kW or 100% duty exemption on a car of engine capacity of up to 1200 cc/150 kW, provided outstanding loan, if any, is reimbursed;
- (ii) officers who have never benefited from duty exemption on a car but drawing a monthly salary of Rs 77750 and those drawing a monthly salary of Rs 62350 or more in a salary scale the maximum of which is not less than Rs 86750 would be eligible, once,
  - (a) for the purchase of a 70% duty exempted car with engine capacity of up to 1400 cc/150 kW or a 100% duty-exempted car of engine capacity of up to 1200 cc/150 kW, subject to a maximum of Rs 250000 on the same terms and conditions as per relevant provisions at paragraphs 16.2.17(No.4) and 16.2.58, provided outstanding loan, if any, is reimbursed;
  - or
  - (b) opt for a monthly Car Allowance of Rs 2705 in lieu of duty exemption for a period of 84 months.
- (iii) beneficiaries whose grades are listed at Annex II to this Chapter, as well as officers who are entitled to duty exemption as per provisions at sub paragraphs (i) and (ii) above, would be allowed to benefit from 100% duty exemption on a car on reaching salary point Rs 80000 as

per terms and conditions at paragraph 16.2.17 (No. 3) and provisions at paragraph 16.2.30;

- (iv) officers who are entitled to duty exemption, including those eligible for once, would be allowed to take advantage of this benefit up to six months as from their effective date of retirement;
- (v) officers who were eligible for 100% duty exemption on a car in line with provisions at paragraph 15.2.78 of the 2003 PRB Report (Volume I) would continue to be eligible, on a personal basis, for 100% duty exemption on a car and related benefits as per terms and conditions at paragraph 16.2.17 (No. 3) although not drawing a monthly salary of Rs 80000 with this Report; and
- (vi) officers in grades requiring a University Degree and who have never benefitted from duty exemption on a car and are drawing a monthly salary in a salary scale the maximum of which is not less than Rs 77750 and are, by nature of their duties, required on a regular basis to attend meetings/conferences outside their organisation, receive delegates, organise events/ workshops and regularly work after normal working hours should, subject to the approval of the MPSAR, be eligible once, for 70% duty exemption on a car of engine capacity of up to 1400 cc/150 kW OR 100% duty exemption on a car of engine capacity of up to 1200 cc/150 kW subject to a maximum of Rs 250,000 duty remission on the car and loan facilities as per relevant provisions at paragraph 16.2.58, provided outstanding loan, if any, is reimbursed.

**16.2.32** We further recommend that officers, though less than 50 years, who have never benefitted from duty exemption on a car but drawing a monthly salary of Rs 48600 (2013 PRB Report) with effect from 01.01.15 and those drawing a monthly salary of Rs 36600 or more in a salary scale the maximum of which is not less than Rs 54600 (2013 PRB Report) with effect from 01.01.15 would be eligible, once,

- (a) for the purchase of a 70% duty exempted car with engine capacity of up to 1400 cc/150 kW or 100% duty exempted car of engine capacity of up to 1200 cc/150 kW subject to a maximum of Rs 250000 on the same terms and conditions as per relevant provisions at paragraphs 16.2.17 (No. 4) and 16.2.58, except for renewal of a car, provided outstanding loan, if any, is reimbursed;

or

- (b) opt for a monthly car allowance of Rs 2705 in lieu of duty exemption for a period of 84 months.

**Committee on Duty Exemption**

- 16.2.33 Individual officers in certain grades are called upon to regularly perform extensive field duties by virtue of their posting although they are not entitled to 70% or 100% duty remission. Since a car proves to be an essential tool in certain circumstances for an effective performance of duties, provision currently exists to allow these officers to benefit from duty remission up to Rs 115000, subject to the approval of the Committee on duty exemption under the Chairmanship of the Ministry of Finance.
- 16.2.34 We consider that this specific duty exemption scheme should continue to exist and the ceiling of duty exemption be revised. We are recommending accordingly.

**Recommendation 8**

- 16.2.35 **We recommend that the Committee under the Chairmanship of the Ministry of Finance and comprising representatives of the Pay Research Bureau and the Ministry of Public Service and Administrative Reforms should look into applications for duty exemption of up to a revised ceiling of Rs 175000, from individual officers in certain grades whose postings require them to perform official travelling by car on a regular basis.**
- 16.2.36 **We further recommend that beneficiaries of Rs 175000 duty exemption should also be eligible for loan facilities for the purchase of the car on the same terms and conditions as at paragraph 16.2.58 (a) and be refunded official mileage as recommended at 16.2.82 (No. 5).**

**Recommendation 9**

- 16.2.37 **We recommend that officers in grades listed at Annex II to this Chapter and those qualifying for duty exemption once, as well as those entitled to 100% duty exemption on a car, should benefit from the Rs 175000 duty exemption, should the duty exemption based on 70% or 100% be less than Rs 175000.**

**Recommendation 10**

- 16.2.38 **We recommend that officers whose grades are listed at Annex II to this Chapter and are required to travel regularly on sloppy, rocky and uneven roads to get access to site/s of work, may, subject to the approval of their Supervising Officer, purchase of a duty-remitted 2x4 or 4x4 Double Cabin pick up in lieu of 70% or 100% duty exemption on a car as per provisions at paragraph 16.2.17 (No 4). This provision is, however, not meant for general application but for genuine cases only.**

**Recommendation 11**

- 16.2.39** We recommend that Supervising Officers of Ministries/Departments should inform the Customs Department of the Mauritius Revenue Authority of the resignation of a beneficiary from service or termination of employment, other than normal retirement, for the purpose of recovery of excise duty, if any.

**Duty Free Facilities to Advisers/Officers Employed on Contract**

- 16.2.40** In general, provisions regarding duty exemption and loan facilities applicable to public officers on permanent and pensionable establishment also apply to Advisers/Officers employed on contract, save for a few exceptions. One such condition is that the latter, when availing of loan facilities for the purchase of a duty-exempted car, must furnish security to cover the full amount of the loan contracted.
- 16.2.41** Moreover, Advisers/Officers employed on contract can also opt for the payment of a monthly Car Allowance in lieu of duty remission. However, once the option for the Car Allowance is exercised, it remains irrevocable for the duration of the first contract, but may be reviewed upon renewal of the contract.

**Recommendation 12**

- 16.2.42** We recommend that Advisers/Officers employed on contract who opt for duty exemption on a car or a monthly Car Allowance in lieu thereof, should exercise the option at the beginning of the contract. The option for the Car Allowance, once exercised, would be irrevocable for the duration of the first contract, but may be reviewed upon its renewal.
- 16.2.43** We further recommend that Supervising Officers of Ministries/Departments should ensure that the contract of employment of Advisers/Officers should explicitly state the conditions regarding reimbursement of outstanding loan and duty in case of termination of employment or expiry of contract or resignation of the officer.

**Recommendation 13**

- 16.2.44** We recommend that:

- (i) Senior Advisers/Senior Officers on contract employment at a level corresponding to a Chief Technical Officer of a large Ministry or Chief Executive of a major public sector institution, or above, would be eligible for:

either

100% duty exemption on a car with engine capacity of up to 1850 cc/ 200 kW once every five years or of a higher engine capacity not exceeding 2250 cc OR up to 200 kW or above, provided they pay the difference in excise duty at paragraph 16.2.28

or

the payment of a monthly Car Allowance of Rs 11590 in lieu thereof

and

be refunded travelling expenses as at paragraph 16.2.82 (No. 2)

- (ii) Advisers/Officers on contract employment drawing a monthly salary in the range of Rs 118000 and up to Rs 138000 a month would be eligible for

either

100% duty exemption on a car with engine capacity of up to 1601 cc/200 kW once every five years or a car of higher engine capacity not exceeding 2000 cc OR of 200 kW and above, provided they pay the difference in the excise duty.

or

the payment of a monthly Car Allowance of Rs 7895 in lieu thereof

and

be refunded travelling expenses as at paragraph 16.2.82 (No. 2);

- (iii) Advisers/Officers on contract employment drawing a monthly salary in the range of Rs 80000 and up to Rs 114000 a month as well as Advisers employed in the capacity of professionals as mentioned at paragraph 16.2.17 (No. 3), would benefit from:

either

100% duty exemption on a car with engine capacity of up to 1500 cc/150 kW once every seven years or a car of higher engine capacity not exceeding 1850 cc/200 kW, provided they pay the difference in excise duty.

or

the payment of a monthly Car Allowance of Rs 4975 in lieu thereof

and

be refunded travelling expenses as at paragraph 16.2.82 (No. 2).

#### **Advisers/Officers on Contract Employment Performing Extensive Field Duties**

##### **Recommendation 14**

- 16.2.45** We recommend that Advisers/Officers employed on contract who are not eligible for either 70% or 100% duty exemption on a car, but who are required to perform extensive field duties may, provided they satisfy the conditions laid down for corresponding public officers and subject to the approval of the Committee chaired by the Financial Secretary, be granted

either

duty exemption of up to Rs 175000 for the purchase of a car with engine capacity of up to 1400 cc/150 kW

or

the option for the payment of a monthly Car Allowance of Rs 2705 in lieu of Rs 175000 duty exemption;

**AND**

be paid mileage for official travelling at appropriate rates as specified at paragraph 16.2.82 (No. 5).

### **Reimbursement of Excise Duty by Advisers/Officers on Contract Employment**

16.2.46 As is the case for Public Officers employed on a substantive or temporary basis regarding reimbursement of excise duty as provided at paragraph 16.2.22, the same principle applies to Advisers and Officers employed on contract who benefit from duty remission. We consider that this practice should continue.

### **Recommendation 15**

**16.2.47 We recommend that:**

- (i) in case the contract employment of an Adviser/Officer who has taken advantage of a duty exempted car comes to an end or is terminated within four years as from the date of purchase of the duty exempted car, the Adviser/Officer on contract should reimburse duty on a *pro-rata* basis; and
- (ii) an Adviser/Officer employed on contract who has taken advantage of duty exemption on a car should pay proportionate duty if the car is sold within four years as from the date of its purchase and reimburse outstanding loan, if any, in respect of the car.

### **Duty Free Car for a Retired Public Officer Re-Employed on Contract**

### **Recommendation 16**

**16.2.48 We recommend that a retired public officer who has benefited from duty-exemption on a car and subsequently qualifies for same upon being employed on contract, should not be allowed to purchase another duty exempted car within a period of five or seven years, whichever is applicable, as from the date of first registration of the last duty-exempted car in Mauritius.**



## Recommendation 17

### Car Allowance/Renewal of Duty-Exempted Car for Interdicted Officers Upon Reinstatement

- 16.2.49** We recommend that interdicted officers who, prior to their interdiction, were being paid a monthly Car Allowance in lieu of duty exemption, should upon their reinstatement, be refunded same for the period during which they were interdicted.
- 16.2.50** We also recommend that interdicted officers should be allowed to renew their duty-exempted car, if eligible, after a period of seven or five years, whichever applicable, inclusive of the period during which they were interdicted.

### Duty Exemption on Autocycle/Motorcycle

- 16.2.51** Certain employees performing field duties are required to travel to different sites of work during the day. The grades of these employees are listed in Annex III such that they are presently eligible for loan facilities to purchase an autocycle or motorcycle of up to 125 cc or an electric autocycle/motorcycle. We are reviewing upward the maximum engine capacity to 300 cc.

### Online Application for Duty Free Certificate

- 16.2.52** The Customs Department of the MRA has, since 2022, introduced an e-duty free platform whereby public officers eligible for the purchase of a duty remitted car can apply for their Duty-Free Certificate. However, we have been apprised that only a few public officers have so far resorted to this online service.
- 16.2.53** Considering that Government is focussing on the digitalisation of public services to boost the concept of a paperless office and to enable a faster processing of applications, **we hold that eligible Public Officers of Ministries/Departments/Organisations should make use of the e-duty free platform of the MRA for the submission of their application for duty remission. We further consider that the HR personnel of the different Ministries/ Departments/Organisations should inform eligible officers about the existence of the online service.**

## Section II – Motor Vehicle, Autocycle/Motor Cycle and Bicycle Loans

- 16.2.54 As per existing provisions, Public Officers are eligible for loan facilities, category-wise, to purchase motor cars, autocycles, motorcycles, and bicycles. Eligibility is determined, among others, on the basis of entitlement to duty remission, salary level and the requirement to undertake official travelling or attend duty at times when public transport is unavailable.
- 16.2.55 Over the years, the interest rate applicable on loans on the different means of transport has been progressively reviewed to enhance affordability in line with Government's broad objective. In this perspective, we recommended in the last Report for a preferential rate of interest to be applicable on loans to purchase an electric car or electric motorcycle.
- 16.2.56 Following examination of the representations made by Federations and the MPSAR, including a request to reduce the renewal period of loan facilities; and consultations held with relevant stakeholders, the Bureau considers that the existing provisions are appropriate, except for some, where minor amendments or improvements have been brought. Moreover, the consideration for the use of greener technologies as advocated by Government has been upheld and the rate of interest on loans has been maintained further to consultations with the Ministry of Finance. These have been provided in the ensuing paragraphs.

### Recommendation 18

**16.2.57 We recommend that:**

- (i) **the interest on loan for the purchase of a motor vehicle, motorcycle, autocycle, and bicycle should continue to be at the rate of 3% per annum; and**
- (ii) **notwithstanding the above, the rate of interest applicable on loans for the purchase of an electric car/electric motorcycle should be at 1% per annum.**

### Recommendation 19

**16.2.58 We also recommend that:**

- (a) **subject to the provisions at sub-paragraph (b) below, officers who are eligible for 70% or 100% duty remission, may be granted loan facilities of up to 21 months' salary, repayable in 84 monthly instalments in respect of a first purchase of a duty-exempted car**

**or**

**a maximum loan equivalent to 15 months' salary, repayable in 60 monthly instalments for a subsequent purchase, whichever is applicable;**

- (b) officers drawing a monthly salary in the range of Rs 114000 and up to Rs 138000, except Accounting and/or Responsible Officers drawing a monthly salary of Rs 138000, would be eligible for loan facilities of up to 18 months' salary repayable in 60 monthly instalments**

**or**

**a maximum loan equivalent to 15 months' salary repayable in 48 monthly instalments for a subsequent purchase, whichever is applicable;**

- (c) officers who opt for a monthly car allowance in lieu of 70% or 100% duty exemption, may be granted loan facilities as per relevant provisions at sub paragraphs (a) and (b) above for the purchase of a car on which duty is not exempted;**
- (d) officers, as at sub paragraph (c) above, would be eligible anew for loan facilities to purchase a duty-exempted car after five or seven years, as appropriate, have elapsed from the date they last took advantage of loan facilities;**
- (e) officers qualifying for duty exemption of up to Rs 175000 as per paragraph 16.2.35 would be eligible for loan facilities on the same terms and conditions as specified at sub paragraph (a) above;**
- (f) officers eligible for travel grant but not for duty exemption, would be entitled to loan facilities for the purchase of a car of up to eight years old on which duty is not exempted;**
- (g) individual officers, irrespective of their grades, who are not entitled to any duty exemption but are required to perform official travelling by car on a regular basis may, subject to the approval of their Supervising Officer, be granted loan facilities for the purchase of a car of up to eight years old on which duty is not exempted;**
- (h) individual officers drawing a monthly salary of Rs 49000 but less than Rs 60600, who are required to attend duty regularly at hours when public and/or official transport is unavailable may, subject to the approval of their Supervising Officer, be granted loan facilities for the purchase of a car of up to eight years old on which duty is not exempted;**
- (i) officers specified at sub paragraphs (f), (g) and (h) above would be eligible anew for loan facilities to purchase a car of up to eight years old on which duty is not exempted, after seven years have elapsed from the date of the purchase or when the car has reached 11 years**

as from the date of its first registration in Mauritius, whichever is earlier, provided that any outstanding loan is cleared.

- (j) loan facilities to be granted to the officers concerned with sub paragraphs (f), (g) and (h) for the first and subsequent purchases should be on the same terms and conditions as specified at sub paragraph (a) above;
- (k) beneficiaries who have benefited from loan facilities for the purchase of a car/motorcycle/autocycle/bicycle, either for the first time or for renewal, and fail to produce documentary evidence of the purchase, should reimburse the full amount of the loan, together with the interest accrued thereon, by a date to be determined by the Accountant-General; and would forego the privilege of the grant of another loan until the time they would qualify anew after the prescribed renewal period. In case of default, the officer would no longer be granted loan facilities; and
- (l) officers who have availed of loan facilities for the purchase of a car of up to eight years old on which duty is not exempted, may be required to make provision for their own transport arrangements for the performance of official travelling and may not be allowed to use the organisation's vehicle.

### **Loan Facilities and Duty Exemption**

16.2.59 During consultations, the Accountant-General apprised the Bureau on an implementation issue regarding eligible officers who do not take advantage of loan facilities for the purchase of a duty-exempted car, but subsequently apply for same at a later stage. He viewed that a time frame should be set to avail of the loan facilities as from the date of purchase of the car. We consider the point raised valid and are making an appropriate recommendation to that end.

### **Recommendation 20**

- 16.2.60 We recommend that a beneficiary who does not take advantage of loan facilities when purchasing a duty-exempted car, would be eligible for such facilities, provided application for same is made within a period of one year as from the date of purchase of the duty-exempted car. The amount of loan would be determined by the Accountant-General on a *pro-rata* basis, reimbursable in monthly instalments within a period of five or seven years, as appropriate, as from the date of purchase of the car.
- 16.2.61 The above provision should also apply to beneficiaries eligible for loan facilities for the purchase of a car of up to eight years old on which duty is not exempted.

**Loan Facilities to purchase Autocycle/Motorcycle**

- 16.2.62 Certain categories of officers who are required to perform extensive travelling and whose grades are listed at Annex III to this Chapter are presently eligible for loan facilities to purchase an autocycle/motorcycle with engine capacity of up to 125 cc. The loan amount is equivalent to the price of the autocycle/motorcycle or 15 months' salary, whichever is lower, and is repayable in 84 monthly instalments.
- 16.2.63 These beneficiaries may avail of loan facilities for subsequent purchases after seven years as from the date of the last purchase of the autocycle/motorcycle. In addition, officers drawing a monthly salary of Rs 32350 and above or a salary in a scale the minimum of which is not less than Rs 19525 are eligible for loan facilities to purchase a car of up to eight years' old on which duty is not exempted.
- 16.2.64 Based on the prevailing excise duty policy on such vehicles, we are improving the existing provisions relating thereto.

**Recommendation 21****16.2.65 We recommend that:**

- (a) officers whose grades are listed at Annex III to this Chapter should benefit from loan facilities for the purchase of an autocycle/motorcycle with engine capacity of up to 300 cc once every seven years;
- (b) the loan amount should be equivalent to the price of the autocycle/motorcycle or 15 months' salary, whichever is lower, and should be repayable in 84 monthly instalments; and
- (c) such beneficiaries would be able to avail of loan facilities for the purchase of autocycle/motorcycle only after a period of seven years as from the date of their last purchase, under the same terms and conditions as for their first purchase.

**Recommendation 22****16.2.66 We further recommend that:**

- (a) officers whose grades are listed at Annex III to this Chapter and who are drawing either a monthly salary of Rs 43020 and above or a salary in a scale the minimum of which is not less than Rs 28865, would be eligible for loan facilities to purchase a car of up to eight years old on the same terms and conditions as per paragraph 16.2.58 (g) and (j);

- (b) officers whose grades are listed at Annex III to this Chapter and who are drawing either a monthly salary of Rs 21750 and above (2013 PRB Report) with effect from 01.01.13, 01.01.14 and 01.01.15 or a monthly salary in the scale the minimum of which is not less than Rs 14000 (2013 PRB Report) with effect from 01.01.13, 01.01.14 and 01.01.15 would be eligible for loan facilities to purchase a car of up to eight years old on the same terms and conditions as at paragraph 16.2.58 (g) and (j); and
- (c) officers at (a) and (b) above would be eligible for refund of mileage and renewal of loan facilities as per provisions at paragraphs 16.2.82 (No. 5) and 16.2.58 (i) and (j) respectively and would not be entitled to any duty exemption on the car.

**Loan Facilities to purchase Autocycle/Motorcycle to officers whose grades are not listed at Annex III**

- 16.2.67 At present, provisions exist for certain individual officers to benefit from loan facilities for the purchase of an autocycle/motorcycle, subject to approval of their Supervising Officers, though their grades are not listed under Annex III of this Chapter. The rationale of this provision is that these officers are either required to attend duty at hours where neither public transport nor official transport is available or they have to attend different sites of work on the same day in the performance of their duties.
- 16.2.68 The above benefit also applies to Tradesmen who are required to remain “on-call” to attend to emergencies after normal working hours, during Weekends and Public Holidays.
- 16.2.69 These provisions are being maintained.

**Recommendation 23**

- 16.2.70 We recommend that, subject to the approval of their respective Supervising Officer:
- (a) individual officers who are drawing salary in a scale the maximum of which is not less than Rs 37290 a month and required to attend duty on a regular basis at such time when public and/or official transport is not available, as well as officers who have to attend different sites of work on the same day in the performance of their duties, may be granted loan facilities for the purchase of an autocycle or motorcycle with engine capacity of up to 300 cc or an electric autocycle/motorcycle as per the terms and conditions specified at paragraphs 16.2.57 and 16.2.65(b) and (c); and

- (b) **Tradesmen who are required to be ‘On-Call’ to attend to emergencies after normal working hours, during Weekends and Public Holidays may be granted loan facilities to purchase an autocycle or motorcycle with engine capacity of up to 300 cc or an electric motorcycle/autocycle, as per the terms and conditions specified at paragraphs 16.2.57 and 16.2.65(b) and (c), repayable in 84 monthly instalments. Such employees should use their autocycle or motorcycle to attend to emergencies while “On-Call”.**

### **Bicycle Loans**

- 16.2.71 Officers who require a bicycle for the performance of their duties are eligible, every seven years, for loan facilities to purchase same. The loan amount is equivalent to the price of the bicycle, and is repayable in 84 monthly instalments. This provision is being maintained.

### **Recommendation 24**

- 16.2.72 **We recommend that officers who use a bicycle for official travelling should be granted loan facilities for its purchase once every seven years. The loan amount should be equivalent to the prevailing market price of the bicycle and be repayable in 84 monthly instalments.**

### **Loan Facilities to Officers/Advisers on Contract for the Purchase of a Car**

- 16.2.73 Officers/Advisers employed on contract, including expatriates, are eligible for loan facilities in line with what obtains for their counterparts serving in a substantive capacity at the corresponding level, subject to the provision of a bank guarantee. The requirement of a bank guarantee, however, does not apply to Advisers/contract officers drawing a government pension.
- 16.2.74 Where a bank guarantee cannot be provided, the officers are granted loan facilities equivalent to 12 months’ salary, subject to certain conditions. They are also allowed to draw their gratuity provided they reimburse any outstanding loan on termination or expiry of their contract.
- 16.2.75 The existing provisions with regard to the above are being reiterated.

### **Recommendation 25**

- 16.2.76 **We recommend that expatriates and Advisers/Officers of Mauritian nationality employed on a contractual basis:**
- (i) **may be granted loan facilities in accordance with what obtains for officers in corresponding grades or salary levels in the Civil Service, subject to the production of a bank guarantee covering the full amount of the loan; and**

- (ii) who cannot subscribe to a bank guarantee covering the full amount of loan to which they are entitled to, may, by virtue of their position, be granted loan facilities up to a maximum of 12 months' salary repayable in 48 monthly instalments subject to the condition that they are legally bound to reimburse forthwith, the outstanding loan on termination or expiry of contract.

**16.2.77** We further recommend that Advisers/Officers of Mauritian nationality employed on a contractual basis:

- (i) drawing a retirement pension from the Government may avail of loan facilities as per sub-paragraph (i) above, without a bank guarantee;
- (ii) who have already availed of loan facilities without subscribing to a bank guarantee, would be allowed to draw their gratuity subject to the condition that they are legally bound to reimburse any outstanding loan on termination or expiry of contract; and
- (iii) who have taken advantage of loan facilities from the Treasury and/or benefited from duty exemption should reimburse the outstanding loan and proportionate duty, if any, within a month as from the date the contract comes to expiry or is terminated.



### Section III – Travelling Allowances, Travel Grant and Refund of Travelling Expenses

- 16.2.78 Officers are paid an allowance as an assistance with respect to costs incurred in using their own transport for official travelling. Same is in the form of a Travelling Allowance or Travel Grant or refund of mileage run for official travelling or Commuted Allowance or refund of bus fares depending on the officers' eligibility. Several components are considered in arriving at the quantum/rate of the allowance payable, comprising, *inter alia*, the price of petrol and running costs. Since such components are subject to an evolution over time, the quantum/rate thereof are recomputed in the wake of a review exercise.
- 16.2.79 For this Report, the re-computation exercise has been quite tedious given the significant changes brought by the Government with several measures impacting heavily on the associated costs. These measures consist of an increase in excise duty on conventional cars and the imposition of duty on hybrid and electric ones, with the end of the rebate scheme (Rs 200,000 on electric cars at source), an increase in registration and road tax. Moreover, with the increase in the price of vehicles, the insurance cost has also risen. Furthermore, the overall increase in prices of almost all commodities, also concerns the different parts of a vehicle which require renewing at some regular intervals.
- 16.2.80 Notwithstanding the above, while re-computing the running costs with respect to each type of vehicle, we consider it more appropriate to provide a single rate/quantum irrespective of the type of car being used by the officer. Therefore, we have revised the existing rates and allowances. The revised quanta also comprise the 10% increase subject to a maximum of Rs 2000 as per the Circular Note No. 28 of 2022 of the MPSAR, with effect from 01 July 2022 owing to an unexpected significant rise in the price of fuel worldwide. Additionally, we have incorporated a safety buffer to account for any further potential variation in the cost of these components, which could ultimately impact on the rate/quantum of these allowances.
- 16.2.81 As has always been the case, the most economical route must be considered for all claims related to travelling allowances, except where otherwise stated.

#### Travelling Allowances/Mileage Rates

##### Recommendation 26

- 16.2.82 We recommend that the monthly Travelling Allowances as well as mileage rates payable to eligible officers be revised as the following Table:

No.	Category of Officers	Travelling Allowances/Mileage Rates
1.	Officers drawing a monthly basic salary of Rs 122000 or more and eligible for 100% duty exemption on a car of up to 1850 cc/200 kW, excluding beneficiaries of self/chauffeur-driven car.	<p>A monthly fixed cost allowance of Rs 2830 and a monthly Travelling Allowance of Rs 15180</p> <p style="text-align: center;">OR</p> <p>refund of mileage at the rate of Rs 9.05, subject to the approval of the Supervising Officer, together with a monthly Commuted Allowance of Rs 3750, provided the officers perform official travelling during that month.</p>
2.	<p>(i) Officers drawing a monthly basic salary of Rs 80000 but less than Rs 122000;</p> <p>(ii) Officers whose grades are mentioned at paragraph 16.2.17 (No. 3)) who are eligible for 100% duty exemption for the purchase of a car; and</p> <p>(iii) Officers drawing a monthly salary of Rs 67900 and above in a scale the maximum of which is not less than Rs 97000.</p>	<p>A monthly Travelling Allowance of Rs 15180</p> <p style="text-align: center;">OR</p> <p>refund of mileage at the rate of Rs 9.05, subject to the approval of the Supervising Officer, together with a monthly Commuted Allowance of Rs 3750, provided the officers perform official travelling during that month.</p>
3.	Officers drawing a monthly basic salary of Rs 60600 and up to Rs 77750 and who are not eligible for 100% duty exemption but own a car.	<p>A monthly Travel Grant of Rs 9775</p> <p style="text-align: center;">OR</p> <p>refund of mileage at the rate of Rs 9.05, subject to the approval of the Supervising Officer, together with a monthly Commuted Allowance of Rs 3750 for performing official travelling during the month.</p>
4.	Officers drawing a monthly basic salary of Rs 57400 and Rs 58850 as well as those not owning a car but drawing a monthly basic salary of Rs 60600 or more and who are not	<p>A monthly Travelling Allowance of Rs 3060</p> <p style="text-align: center;">OR</p>

No.	Category of Officers	Travelling Allowances/Mileage Rates
	in receipt of a Travel Grant or Travelling/Petrol Allowance.	refund of bus fares, whichever is higher.
5.	Officers performing official travelling by car but not eligible for Travel Grant /Travelling Allowance.	<p>(i) Refund of mileage for official travelling at the rate of Rs 14.50 per km for the first 800 km.</p> <p>(ii) Rs 9.05 per km for mileage in excess of 800 km.</p> <p>(iii) Rs 9.05 per km for distance which is not considered as official mileage (from residence to office) on days on which officers are required to carry out field duties.</p>
6.	Officers performing official travelling by motorcycle.	<p>(i) Refund of mileage for official travelling at the rate of Rs 4.70 per km.</p> <p>(ii) Rs 3.35 per km for distance not considered as official travelling (from residence to office) on days on which officers are required to carry out field duties or refund of travelling by bus, whichever is higher.</p>
7.	Officers performing official travelling by autocycle.	<p>(i) Refund of mileage for official travelling at the rate of Rs 3.85 per km.</p> <p>(ii) Rs 2.60 per km for distance not considered as official travelling (from residence to office) on days on which the officers are required to carry out field duties or refund of travelling by bus, whichever is higher.</p>

**Recommendation 27****16.2.83 We recommend that:**

- (i) **Officers eligible for Travel Grant of Rs 9775 or Travelling Allowance of Rs 15180 or refund of mileage as per No. 5 in the above table, may claim same on a double cabin pickup vehicle, provided that it is registered as a private vehicle.**
- (ii) **Officers eligible for a Travel Grant of Rs 9775 or Travelling Allowance of Rs 15180 and who during a whole calendar month were on approved leave with pay either locally or abroad or on study leave with pay or on official mission or on school holidays during which attendance at work has not been required, would be eligible for a monthly Commuted Allowance of Rs 3855 or Rs 5415 respectively.**
- (iii) **Officers specified at (No. 2) and (No. 3) in the Table at paragraph 16.2.82 are under no obligation to attend office by car on days they are not required to perform official travelling, but would have to make their own arrangements to return home.**

**16.2.84 We further recommend the payment of a monthly travelling allowance of Rs 3060 or refund of bus fares, whichever is higher, to officers drawing a monthly salary of Rs 33000 (2013 PRB Report) and Rs 34200 (2013 PRB Report) with effect from 01.01.13, 01.01.14 and 01.01.15 as well as those drawing a monthly salary of Rs 35400 or more (2013 PRB Report) with effect from 01.01.13, 01.01.14 and 01.01.15 and who are not in receipt of a Travel Grant or Travelling/Petrol Allowance.**

**16.2.85 We also recommend that officers performing field duties and not eligible for travel grant or travelling allowance should be refunded bus fares for attending office on days on which they are not required to perform official travelling.**

**Claim for Travel Grant/Travelling Allowance/Mileage Allowance**

**16.2.86 As per existing provision, eligible officers are allowed to claim Travel Grant, Travelling Allowance or refund of mileage on a car owned by their parents or spouse as long as no two persons are claiming the said benefit on the same vehicle. Further to representations made, we have re-examined the whole issue and consider that for the sake of equity and fairness, there is need to revisit this provision. In the same vein, we are also discontinuing the current practice of allowing officers who do not own a duty-exempted car but eligible for Travel Grant/Travelling Allowance/Mileage Allowance to claim same on a Dual-Purpose vehicle registered in their name and subject to the approval of their Supervising Officer.**

**Recommendation 28**

- 16.2.87** We recommend that officers who are eligible for a Travel Grant of Rs 9775 or Travelling Allowance of Rs 15180 or Mileage Allowance as specified at No. 5 in the Table at paragraph 16.2.82 and who do not own a car or double cabin pick up vehicle, may claim same on a car/double cabin pickup vehicle owned by their father/mother/spouse, provided that no two persons are claiming Travelling Allowance/Travel Grant/Mileage Allowance on the same car/double cabin pickup vehicle.
- 16.2.88** We also recommend that officers who do not own a duty-exempted car and who, as at 31 December 2025, were claiming Travel Grant or Travelling Allowance or Mileage Allowance on a Dual-Purpose vehicle registered in their name, should be allowed to claim same on a personal basis.

**Refund of Travelling Expenses to Advisers/Officers on Contract****Recommendation 29**

- 16.2.89** We recommend that Advisers/Officers employed on contract should be governed by provisions at (No. 1) to (No. 5) in the Table at paragraph 16.2.82 in respect of refund of Travelling and Mileage Allowances, based on their corresponding levels.

**Refund of Mileage to Officers Performing Official Travelling by Car and Entitled to a Travelling Allowance/Travel Grant**

- 16.2.90** Provision exists for officers who are entitled to a monthly Travel Grant or Travelling Allowance but who, by the nature of their work are required to perform field duties, to be allowed to opt for the payment of a monthly Commuted Allowance together with refund of mileage at approved rates, in lieu of the Travel Grant or Travelling Allowance, subject to the approval of the Supervising Officer. Same is being reiterated.

**Recommendation 30**

- 16.2.91** We recommend that officers eligible for either a monthly Travelling Allowance of Rs 15180 or a Travel Grant of Rs 9775, may, subject to the approval of the Supervising Officer, opt for the payment of a monthly Commuted Allowance of Rs 3750 and refund of Mileage Allowance at the rate of Rs 9.05 per km in lieu of the Travelling Allowance/Travel Grant, provided they perform official travelling in that month.

**Travelling Benefits during Pre-Retirement Leave**

- 16.2.92** The travelling and car benefits of officers proceeding on pre-retirement leave are laid down in the ensuing paragraphs.

**Recommendation 31**

- 16.2.93** We recommend that officers who are entitled to a monthly Travelling Allowance of Rs 15180 or Travel Grant of Rs 9775 should be paid a monthly Commuted Allowance of Rs 5415 or Rs 3855 or respectively during their pre-retirement leave, although they do not attend duty at all in a month.
- 16.2.94** We also recommend that officers concerned with (No. 1) to (No. 4) of the Table at paragraph 16.2.17 and who are in receipt of a monthly Car Allowance in lieu of duty exemption should continue to be paid same during their pre-retirement leave.

**Travelling Benefits for Interdicted Officers upon Reinstatement**

- 16.2.95** As per existing provision, interdicted officers, prior to their interdiction, were eligible for a Travelling Allowance or Travel Grant are not paid same during their interdiction period. However, upon their reinstatement to their substantive positions, they are refunded a monthly Commuted Allowance. We are reiterating these provisions.

**Recommendation 32**

- 16.2.96** We recommend that interdicted officers who, prior to their interdiction were entitled to either a monthly Travel Grant of Rs 9775 or Travelling Allowance of Rs 15180 should, upon their reinstatement, be paid a monthly Commuted Allowance of either Rs 3855 or Rs 5415 respectively, depending on their entitlement, for the period during which they were interdicted, provided that they owned a car during the interdiction period.

**Adjustment in the Refund of Official Travelling Expenses on a Financial Year Basis**

- 16.2.97** Officers who, by virtue of their work are required to perform official traveling by car, are currently paid a Mileage Allowance at a rate of Rs 11.65 per km, comprising fixed and variable costs, for the first 800 km and Rs 7.25 per km, comprising variable cost only for distance covered in excess of 800 km on a monthly basis.
- 16.2.98** However, the actual distance covered in a particular month may be subject to variations depending on the extent of field work conducted. To account for such variations, the moreso two different rates apply with a cut point at 800 km per month, a readjustment in the refund of travelling expenses is carried out at the end of each financial year, based on a maximum of 9600 km over a period of twelve months.
- 16.2.99** The above provision is also applicable to certain officers who, owing to the nature of their work, are required to perform official travelling only during a specific time of the year for a duration of five or more months during that year and to eligible officers proceeding on leave with or without pay for a period

exceeding three months. The officers are thus provided with an assistance to meet the fixed costs incurred in respect of their car over the financial year.

16.2.100 Since these provisions are still valid, they are being maintained.

### **Recommendation 33**

**16.2.101 We recommend that:**

- (i) the refund of official mileage based on the aggregate distance travelled by field officers in any financial year should be recomputed at the rate of Rs 14.50 per km for up to a maximum of 9600 km and Rs 9.05 for distance in excess of 9600 km and reimbursement, if any, should be made to eligible officers; and**
- (ii) the provisions at sub paragraph (i) above should also be applicable to eligible officers who are required to travel for five or more months every year during a specific period owing to the nature of their work.**

**16.2.102 We further recommend that provisions made at sub paragraph (i) above should apply on a *pro-rata* basis in respect of eligible officers proceeding on leave with or without pay for a period exceeding three months.**

### **Refund of Travelling Expenses by Bus**

16.2.103 At present:

- (i) Officers who travel by bus for a distance of not less than 1.6 kilometers to attend work are entitled to the full refund of their travelling expenses incurred from their residence to office and back;
- (ii) Officers on the permanent and pensionable establishment are refunded travelling expenses on a monthly basis as follows:
  - (a) 20 days for those working on a five-day week basis; and
  - (b) 24 days for those working on a six-day week basis.
- (iii) Educators Primary Sector and Educators Secondary Sector are refunded travelling expenses by bus at a rate of 16 days and 15 days a month respectively;
- (iv) The total expenses incurred in travelling should be refunded to officers serving in a temporary capacity or to officers working on shift/roster. Nonetheless, for administrative convenience, Supervising Officers may, subject to the approval of the MPSAR, work out an appropriate mode of refund of travelling expenses on a monthly basis, for employees of these categories; and
- (v) Officers are refunded, *in toto*, the amount of bus fares incurred in performing official travelling by bus.

16.2.104 We consider the above provisions still valid and are, therefore, reiterating them.

#### **Recommendation 34**

**16.2.105 We recommend that the existing provisions regarding refund of travelling expenses to employees attending duty by bus and for official travelling, as mentioned at paragraph 16.2.103, should be maintained.**

**16.2.106 We further recommend that officers who are required to stay late in office in the evening, owing to operational needs, may be refunded travelling expenses on an alternative route due to security reasons, subject to the approval of the Supervising Officer.**

#### **Request from the Ministry of Finance**

16.2.107 The Ministry of Finance made a request for officers who benefit from free travel to no longer be refunded bus fares, as it involves a double payment on the part of Government. The Ministry, therefore views that such practice is inappropriate and should discontinue. The Bureau has, thus, been requested to look into the matter. **Same has been dealt with in Chapter 21 of this Volume.**

#### **Refund of Bus Fares to Public Officers with Disabilities**

16.2.108 Employees suffering from foot/leg/limb disabilities may encounter difficulties in walking from their residence to office and back, even if the distance is less 1.6 km. Specific provisions exist to alleviate their hardship to some extent. These are being maintained.

#### **Recommendation 35**

**16.2.109 We recommend that, subject to the approval of their Supervising Officer, officers who suffer from foot/leg/limb disabilities and who travel by bus, should be refunded bus fares from residence to office and back, even if the distance is less than 1.6 km.**

**16.2.110 We also recommend that an officer may, though not suffering from a physical disability, be eligible on a case-to-case basis, for the provision made in the preceding paragraph, if he encounters more or less the same sort of difficulties to attend duty and back by bus, subject to the approval of the MPSAR and production of a medical certificate issued by a Government Medical Officer.**

#### **Attending Duty by other Means of Transport**

16.2.111 Presently, some officers who are eligible for the refund of bus fares prefer to make use of their own means of transport to attend duty against payment of a monthly travelling allowance of Rs 500 or the amount representing refund of bus fares for attending work during the month, whichever is the higher. We are revising the quantum payable.



**Recommendation 36**

**16.2.112 We recommend that officers who use their own means of transport to attend duty should be paid a monthly travelling allowance of Rs 575 or the amount of bus fares which he would have been refunded for attending work during the month, whichever is higher.**

**Bicycle Allowance**

16.2.113 Some officers use their bicycle to perform official travelling. These officers are currently being paid a monthly allowance of Rs 300 and an additional amount of Rs 140 monthly, in case they use their bicycle on bad roads. We are reviewing both quanta.

**Recommendation 37**

**16.2.114 We recommend that officers performing official travelling on bicycle should be paid:**

- (i) a revised monthly allowance of Rs 345; and**
- (ii) an additional monthly amount of Rs 160 in the event they use their bicycle on bad roads.**

**Walking Allowance**

16.2.115 In view of the inaccessibility by vehicles to certain sites of work, some officers are required to walk rather long distances during the performance of their duties. In this respect, they are presently paid a monthly Walking Allowance of Rs 300. We are maintaining the allowance, while revising its quantum.

**Recommendation 38**

**16.2.116 We recommend that officers whose site(s) of work is/are inaccessible by vehicles and who in turn are required to walk long distances in the performance of their duties, should be paid a monthly Walking Allowance at a revised rate of Rs 345.**

## Section IV – Government Official Car Scheme

- 16.2.117 The Government Official Car scheme exists for senior officials drawing a salary of Rs119500 and above. The benefits related thereto comprise, among others, the grant of a Government official car or a 100% duty-remitted car, along with the payment of a Fuel Allowance or Car Energy Allowance, whichever applicable, a Car Allowance in lieu of the official car, a Driver's Allowance or services of a Driver. While the officers are allowed to purchase a car of up to a prescribed ceiling value, as determined by the High Powered Committee (HPC), the car should be of a maximum engine capacity of 2000 cc if fuel-propelled or hybrid. As regards, the engine capacity of an electric car, no ceiling is applicable.
- 16.2.118 Officers who have opted for 100% duty remission may purchase a car of a higher engine capacity provided they pay the excess duty. Likewise, if they want to purchase a car above their prescribed ceiling, they are able to do so on the condition that they top up the excess amount and same should not be more than 50% of the prescribed ceiling.
- 16.2.119 Generally, the existing provisions have been maintained except in a few cases where the decisions of the HPC have been reflected or in certain instances reviewed to facilitate implementation. We have also provided for a maximum engine capacity in respect of electric cars. The different allowances as well as the ceiling value of the official car for the different categories of officers are revised by the HPC in the wake of an overall/review exercise.
- 16.2.120 Since the scheme is still valid, we are providing the different recommendations relating thereto in the ensuing paragraphs.

### Recommendation 39

**16.2.121 We recommend that:**

- (i) **Judges and officers drawing a monthly salary of Rs 150000 and above should be entitled to**

**either**

**a Government official car within the prescribed ceiling value, for official use as well as for personal purposes together with the payment of a monthly Fuel Allowance or Car Energy Allowance for plug-in hybrid Cars or Electric Vehicles, whichever applicable, and a Driver's Allowance or the services of a driver, wherever applicable, as may be determined by the High Powered Committee (HPC)**

or

the payment of a monthly Car Allowance in lieu of the Government official car together with a monthly Fuel Allowance and a Driver's Allowance, as may be determined by the HPC and 100% duty exemption for the purchase of a car subject to a maximum engine capacity of 2000 cc OR up to 200 kW or above, together with loan facilities up to the corresponding ceiling value reimbursable in 60 monthly instalments.

- (ii) notwithstanding the above, Accounting and/or Responsible Officers drawing a monthly basic salary of Rs 138000 but less than Rs 150000 should be entitled to

either

a self-driven Government official car within the prescribed ceiling value for official use, as well as for personal purposes, together with the payment of a monthly Fuel Allowance or Car Energy Allowance for plug-in hybrid cars or electric vehicles, whichever applicable, as may be determined by the HPC,

or

the payment of a monthly Car Allowance in lieu of the official car together with a monthly Fuel Allowance as may be determined by the HPC and 100% duty exemption for the purchase of a car, subject to a maximum engine capacity of 1850 cc/200 kW, together with loan facilities up to the corresponding ceiling value, reimbursable in 60 monthly instalments.

#### **Recommendation 40**

**16.2.122 We also recommend that:**

- (i) eligible officers who opt for a Government official car in lieu of the monthly Car Allowance should, in the first instance, be allocated a car of less than five years old from the pool, if available, or a new car within the prescribed ceiling value, subject to availability of funds;
- (ii) an officer opting for duty exemption may be allowed to purchase a car of a higher engine capacity than his normal entitlement, subject to a maximum engine capacity of 2250 cc OR 200 kW or above, provided he pays the difference in the excise duty;
- (iii) an eligible officer who has opted for an official car would not be allowed to rescind that option until the next renewal date of the official car;

- (iv) beneficiaries of Government official car who have been allocated an official car should be paid a monthly Fuel Allowance when the car is a fuel-propelled or hybrid one or a Car Energy Allowance for plug-in hybrid or electric car, whichever applicable, as may be determined by the HPC;
- (v) the monthly Car Allowance in lieu of the Government official car should be paid as from the date of application; and
- (vi) Fuel Allowance or Car Energy Allowance and Driver's Allowance, where applicable, should be paid as from the date of eligibility.

**16.2.123** We further recommend that officers who are governed by provisions made at paragraph 16.2.121 and who:

- (i) opt for the payment of a monthly Car Allowance together with 100% duty-remission on a car, in lieu of the official car:
  - (a) would be able to take advantage of the duty exemption and loan facilities subject, to reimbursing any outstanding car loan for a previous purchase and refunding any excise duty, in the event the duty remitted car purchased previously is less than four years;
  - (b) would not be entitled to an additional allowance in lieu of the duty-remission, should he opt not to avail of a Government official car or a 100% duty exempted car; and
- (ii) have purchased a duty-remitted car and subsequently wish to renew same after a period of five years, should be granted loan facilities up to a maximum of 15 months' salary at an interest rate as per paragraph 16.2.57, refundable in 48 monthly instalments.

#### **Recommendation 41**

**16.2.124** We recommend that provisions regarding other benefits related to chauffeur-driven/self-driven Government cars such as Fuel/Car Energy Allowance, services of a driver and the monetary value for private use of car for pension purposes should be looked into by the HPC.

#### **Renewal Period for Government Official Car**

**16.2.125** The renewal period for Government official car (self-driven/chauffeur-driven car) is five years, while for Judges and officers at this level and above, it is every four years. We are maintaining this provision.

**Recommendation 42****16.2.126 We recommend that:**

- (i) the renewal period of Government official cars should be five years, except for Judges and Officers at this level and above;
- (ii) Judges and Officers at this level and above should be allowed to renew their Government official cars every four years; and
- (iii) beneficiaries who have been allocated an official car from the pool should be allowed, prior to the renewal period of this benefit, to replace the car on its reaching five years as from the date of its first registration, by another car of less than five years from the pool, if available.

**Top Up on the Ceiling Value**

16.2.127 Presently, beneficiaries of Government official car are allowed to top up the difference between the price of the duty remitted car and their corresponding ceiling value up to a maximum of 50% of the ceiling value, subject to meeting a few conditions. We are reiterating same.

**Recommendation 43**

**16.2.128 We recommend that officers entitled to Government official cars and who wish to avail of a duty-exempted car whose price is above their corresponding prescribed ceiling value, may be allowed to top up the difference between the duty-exempted price of the car and their corresponding prescribed ceiling value up to a maximum of 50% of the ceiling value provided they:**

- (a) undertake to purchase the car at its normal depreciated price, at the time of retirement; and
- (b) agree that, in the event the car is damaged in an accident, the Government would not bear any additional cost associated to the topping up amount.

**Services of Driver/Driver's Allowance**

16.2.129 Certain officers, including Chief Executives/Responsible and Accounting Officers, appointed on or after 01 January 2013 and drawing a monthly salary of Rs 119500 or more, are allowed to opt for either the services of a driver from the establishment of their organisation OR a Driver's Allowance. However, the approval of the HPC should be sought in the event these officers opt for the services of a driver on the establishment of the organisation or from an appropriate pool.

**Recommendation 44****16.2.130 We recommend that:**

- (i) Judges and Chief Executives/Responsible and Accounting Officers of Ministries/Departments who, as at 30 June 2008, were drawing a monthly salary of Rs 47500 and above and who have been granted the services of a driver on the establishment of the organisation may continue with the prevailing arrangement or opt for the Driver's Allowance in lieu of the services of a driver; and
- (ii) Officers including Chief Executives/Responsible and Accounting Officers appointed on or after 01 January 2013 and drawing salary of Rs 150000 or more are eligible for a Driver's Allowance in lieu of the services of a driver. However, subject to the approval of the HPC, such officers may be provided with the services of a driver either on the establishment of the organisation or from the appropriate pool in lieu of the allowance.
- (iii) Notwithstanding the provision at sub paragraph (ii), requests from eligible officers for the provision of the services of a driver in lieu of the Driver's Allowance, should be submitted, on a case-to-case basis, to the High Powered Committee for examination and approval, taking into consideration the exigencies of their official functions and associated time commitment, among others.

**16.2.131 We further recommend that Chief Executives of Local Authorities should also be entitled to the payment of a monthly Driver's Allowance.****Retention of Government Official Car while on Leave with Pay/Mission Abroad**

16.2.132 As per prevailing provisions, an officer entitled to a Government official car may, while on mission abroad or Leave with Pay for a period of up to six months, either retain the responsibility of the official car or continue to be paid the monthly Car Allowance in lieu of the official car, whichever applicable. Any request for the retention of the official car or for the continued payment of a monthly Car Allowance in lieu of the official car from an officer on Leave with Pay for a period exceeding six months, is referred to the HPC for determination on a case-to-case basis. These provisions are being maintained.

**Recommendation 45****16.2.133 We recommend that:**

- (i) officers eligible for a Government official car may, while on mission abroad or leave with pay for a period of up to six months, either retain the responsibility of the car or continue to be paid the monthly Car Allowance in lieu of the official car, whichever applicable. This recommendation should also apply to eligible officers posted to our missions abroad; and

- (ii) requests from eligible officers for the retention of the Government official car or continued payment of the monthly Car Allowance in lieu of the official car while being on leave with pay for a period exceeding six months, should be looked into by the High Powered Committee on a case-to-case basis.

#### **Duty Exemption on the Purchase of a Car for Private Use**

- 16.2.134 Officers at the level of Permanent Secretary and above are normally required to work beyond their normal working hours to fulfill their official obligations. In such circumstance, according to these officers, their family members are deprived of the use of the official car, which is meant for both official and personal use. In this context, these officers are allowed to purchase a duty-exempted car for private use within the prescribed ceiling value, subject to the approval of the HPC.
- 16.2.135 While the rationale for the grant of a duty remitted car for private use is clear, the HPC noted on several occasions that requests for such benefit have been made on the verge of retirement or even when the officer had already retired.
- 16.2.136 In the light of the foregoing, the HPC has requested the Bureau to address this issue. We are, therefore, making an appropriate recommendation to that end.

#### **Recommendation 46**

- 16.2.137 We recommend that the HPC should continue to look into requests, on a case-to-case basis, from officers at the level of Permanent Secretary and above, for the purchase of a 100% duty-remitted car subject to a maximum engine capacity of 2250 cc OR 200 kW or above, for private use, along with loan facilities, over and above their present entitlement to an official car.
- 16.2.138 We also recommend that the renewal period for the purchase of a 100% duty remitted car for private use should be every seven years, except for Judges and Officers at this level and above, which should be every five years.
- 16.2.139 We further recommend that the eligible officers should submit their applications for the duty remitted car for private use at least six months prior to their compulsory or effective retirement or earlier as determined by the High Powered Committee.

**Allocation of Official Car to Officers Appointed in a Temporary Capacity**

- 16.2.140 As per existing provisions, an officer who is appointed in a temporary capacity in a position qualifying him for an official car may either opt for a Government official car from the pool, to be used for both official travelling and personal use or opt for a monthly Car Allowance in lieu of the official car. Wherever applicable, these officers may also benefit from the services of a driver from the organisation, subject to availability.
- 16.2.141 However, where such appointment is subject to a legal dispute before a Tribunal/Court, the officer would continue to be eligible for the travelling and car benefits associated to his substantive position pending the resolution of the dispute.

**Recommendation 47**

- 16.2.142 We recommend that officers appointed in a temporary capacity in a grade carrying the benefit of an official car should be entitled to**

**either**

**a Government/organisation car, within the prescribed ceiling value, from the pool for both official travelling and personal purposes, together with the payment of a monthly Fuel Allowance/Car Energy Allowance and depending on their eligibility, a Driver's Allowance or the services of a driver, if available**

**or**

**the payment of a monthly Car Allowance in lieu of the official car, a monthly Fuel Allowance as may be determined by the HPC, 100% duty exemption for the purchase of a car subject to a maximum engine capacity of 1850 cc/200 kW or a car subject to a maximum engine capacity of 2000 cc OR 200 kW or above, whichever applicable, as per their eligibility, together with loan facilities up to the corresponding ceiling value, reimbursable in 60 monthly instalments. Depending on their eligibility, the officers would also be entitled to the payment of a monthly Driver's Allowance, as approved by the HPC or the services of a driver, if available.**

**Allocation of Government Official Car to Officers Appointed in an Acting Capacity**

- 16.2.143 At present, officers appointed in an acting capacity or assuming the duties of a higher office, should satisfy certain criteria to benefit from a Government official car and other related allowances. These provisions are being reiterated, except for a revision of the corresponding salary points.



**Recommendation 48**

**16.2.144** We recommend that officers, appointed to act or assigned duties for a period exceeding one year, in a post carrying a monthly salary of Rs 150000 and above and for which actingship or assignment of duties is made on the basis of seniority or selection by the relevant Service Commissions or Board against vacancies or temporary vacancies which would become permanent or vice an officer in a substantive capacity who proceeds on leave with/without pay or on mission may, subject to the approval of the HPC, exceptionally be granted,

either

the use of a Government/organisation car along with the services of a driver of the organisation, if available, or a Driver's Allowance and Fuel Allowance/Car Energy Allowance, as appropriate

or

a monthly Car Allowance in lieu of the official car together with a Driver's Allowance and Fuel Allowance as appropriate.

**16.2.145** We also recommend that officers appointed to act or assigned duties for a period exceeding one year in a position of an Accounting and/or Responsible Officer carrying a monthly salary of Rs 138000 but less than Rs 150000 and for which actingship or assignment of duties is made on the basis of seniority or selection by the relevant Service Commissions or Board against vacancies or temporary vacancies which would become permanent or vice an officer in a substantive capacity who proceeds on leave with pay/without pay or on mission may, subject to the approval of the HPC, exceptionally be granted,

either

the use of a Government/organisation car and Fuel Allowance/Car Energy Allowance as appropriate

or

a monthly Car Allowance in lieu of the official car and Fuel Allowance as appropriate.

**16.2.146** We further recommend that:

- (i) the applicability of provision at paragraph 16.2.145 above, to an officer acting in a grade carrying a monthly salary of at least Rs 150000, though not in an Accounting and/or Responsible position, should be looked into by the HPC on a case-to-case basis;

- (ii) the monthly Car Allowance in lieu of the official car should be paid as from the date of application; and
- (iii) the Fuel Allowance/Car Energy Allowance and Driver's Allowance, where applicable, should be paid as from the date of eligibility.

#### **Car Benefits to Officers Assigned the Duties of Certain Positions at the level of Permanent Secretary and above**

16.2.147 At present, officers assigned the duties of the post of Secretary to the President and Secretary, Public and Disciplined Forces Service Commissions and who are subsequently appointed in an acting capacity in a grade carrying the benefit of a chauffeur-driven official car may, pending their appointment in a substantive capacity, retain the official car allocated to him or benefit from a car from the pool or opt for a monthly Car Allowance in lieu of the official car. Those who opt for a Government official car may as well seek the approval of the HPC for the services of a driver or they may be paid a Driver's Allowance. These benefits are reckoned for pension purposes at the time of retirement. We are maintaining these provisions.

#### **Recommendation 49**

16.2.148 We recommend that:

- (i) officers who have been assigned duties of the post of Secretary to the President or Secretary, Public and Disciplined Forces Service Commissions and who are subsequently appointed in an acting capacity in a grade carrying the benefit of a chauffeur-driven Government official car, may be allowed to retain the official car or be provided with a car from the pool pending their substantive appointment or may opt for a monthly Car Allowance in lieu of the Government official car. Such officers would also be eligible for a Driver's Allowance in lieu of the services of a driver or they may seek the approval of the High Powered Committee for the services of a driver in the event they have opted for an official car;
- (ii) officers assigned the duties of the post of Secretary to the President or Secretary, Public and Disciplined Forces Service Commissions and who have opted for the payment of a monthly Car Allowance in lieu of an official car may continue to draw the allowance pending their appointment in a substantive capacity; and
- (iii) officers retiring during the period of assignment of duties in the capacity of Secretary to the President or Secretary, Public and Disciplined Forces Service Commissions, would be entitled to the monetary benefits of the private use of the official car for pension purposes, even if they have opted for the payment of the Car Allowance in lieu of the official car.

## Change in Entitlement

- 16.2.149 As per existing provisions, beneficiaries of a self-driven Government official car who subsequently qualify for a chauffeur-driven Government official car would only be eligible for a new Government official car or a car from the car pool that is less than five years old and within the specified ceiling value after five years have elapsed since the date of the purchase (first registration) of the self-driven Government official car.
- 16.2.150 However, it may also happen for a change in entitlement to occur for a beneficiary of a chauffeur-driven Government official car, who upon promotion becomes eligible for a car of a higher prescribed ceiling value. We are making an appropriate recommendation in respect of loan facilities in such situation.

## Recommendation 50

- 16.2.151 We recommend that an officer who is eligible for a self-driven Government official car and subsequently qualifies for a chauffeur-driven Government official car, should be entitled for a new Government official car or a car of less than five years old from the car pool, within the prescribed ceiling value, only after five years have elapsed as from the date of purchase (first registration) of the self-driven Government official car.**
- 16.2.152 We also recommend that beneficiaries of Government official car specified at paragraph 16.2.121 (i) who, subsequently qualify for a car of a higher prescribed ceiling value on promotion, should, upon renewal of their Government official car, be granted loan facilities up to the corresponding new higher ceiling value, reimbursable in 60 monthly instalments, provided that they reimburse any outstanding loan, if any, on the car purchased previously.**
- 16.2.153 We further recommend that any subsequent loan should be governed by provision at paragraph 16.2.123 (ii), provided there is no change in his eligibility as regards ceiling value.**

## Car/Travelling Benefits during Pre-Retirement Leave

- 16.2.154 Beneficiaries of Government official car (chauffeur-driven/self-driven), are currently allowed to retain the car during their pre-retirement leave or continue to be paid a monthly Car Allowance in lieu of the official car. They are also entitled to the full refund of the monthly Fuel Allowance during that period. We are reiterating same.

**Recommendation 51****16.2.155 We recommend that:**

- (i) beneficiaries of an official car (chauffeur-driven/self-driven), may during their pre-retirement leave, either retain the Government official car allocated to them or be paid a monthly Car Allowance in lieu of the official car together with the payment of a monthly Fuel Allowance;
- (ii) beneficiaries of an official car who on pre-retirement leave have opted for a monthly Car Allowance in lieu of the official car would also be eligible for a Driver's Allowance in lieu of the services of a driver, where applicable; and
- (iii) beneficiaries of an official car who opt for the payment of a Driver's Allowance in lieu of the services of a driver, while proceeding on pre-retirement leave, would benefit from same during that period.

**Car/Travelling Benefits to Officers Proceeding on Retirement**

16.2.156 The travelling and car benefits of officers proceeding on retirement should be as spelt out below.

**Recommendation 52****16.2.157 We recommend that:**

- (i) eligible officers who opted for an official car and proceed on retirement at the age of 55 or above, may

either

purchase the official car allocated to them while in service or a car from the pool at a depreciated price as determined by the Ministry of Finance

or

purchase a new duty-free car within the prescribed ceiling value.

However, the option to purchase a car from the pool would not apply in respect of those officers who have previously exercised the option to top up the difference between the duty-exempted price of the car and their prescribed ceiling value, as per provision at paragraph 16.2.127;

- (ii) officers eligible for an official car but who have opted for a monthly Car Allowance in lieu of the official car may, while retiring at the age of 55 or above,

either

purchase a car from the pool at a depreciated price as determined by the Ministry of Finance, provided they reimburse any duty or outstanding loan, if any, on the car purchased in lieu of the official car

or

purchase a new duty free car within the prescribed ceiling value.

- (iii) on retiring at the age of 55 or above, the duty-free certificate issued to officers eligible for 100% duty exemption on the purchase of a car should remain valid as from the date they proceed on pre-retirement leave up to six months after their effective date of retirement.

### **Car and Travelling Benefits during Period of Interdiction**

16.2.158 In the event a beneficiary of a Government official car is interdicted, the ensuing provisions should apply during the period of interdiction.

### **Recommendation 53**

16.2.159 We recommend that in case of interdiction, the following should apply during the interdiction period:

- (i) where the officer concerned had opted for an official car, same should be returned to the car pool/organisation and he would be eligible for the payment of the monetary value of the private use of the car on a monthly basis as determined by the HPC; and
- (ii) where an officer concerned was being paid a monthly Car Allowance in lieu of the official car, prior to his interdiction, same should no longer be payable but he would be paid the monetary value of the private use of the car.

16.2.160 The interdicted officer would not be eligible for payment of a Fuel Allowance/Car Energy Allowance and Driver's Allowance, whichever applicable, during the period of interdiction.

### **Beneficiaries of Chauffeur-Driven Government Car Re-employed on Contract**

16.2.161 An officer eligible for a chauffeur-driven Government official car, who on retiring, has purchased the official car allocated to him while in service and who is, subsequently employed on contract in a capacity which qualifies him for another Government official car or a new duty-exempted car, would be allowed to avail of a new official car or take advantage of the new duty-free car, only after five years have elapsed as from the date of first registration of the last official car. We are reiterating the existing provisions.

**Recommendation 54**

**16.2.162** We recommend that the beneficiary of a chauffeur-driven Government car who at the time of retirement has purchased the official car allocated to him or a new duty-exempted car in lieu thereof and who is subsequently employed on contract at a level qualifying him for another official car or a new duty-exempted car in lieu thereof, may:

**either**

**opt for an official car from the pool or purchase a new duty-exempted car in lieu thereof, and be eligible for a Fuel Allowance/Car Energy Allowance and a Driver's Allowance, where applicable**

**or**

**be paid a monthly Car Allowance in lieu of the official car together with a Fuel Allowance and a Driver's Allowance where applicable,**

**only after five years have elapsed as from the date he had last purchased the former official car allocated to him while in service or the duty free car in lieu thereof, at the time of retirement.**

**Employment on Contract against Established Post**

**16.2.163** Officers employed on contract in the capacity of Responsible and Accounting Officer as well as those employed in an executive capacity against established posts are eligible for certain benefits. These are reiterated below.

**Recommendation 55**

**16.2.164** We recommend that contract officers who are appointed in a Responsible and Accounting position against established posts:

- (i) may be granted the benefit of a chauffeur-driven car and/or other associated car benefits in line with the terms and conditions set at paragraph 16.2.121, as appropriate;**
- (ii) who opt for an official car, would be allowed to purchase the car allocated to them at the expiry of their contract, only if they have served for a continuous period of five years in that capacity; and**
- (iii) who opt to purchase a duty-free car in lieu of the chauffeur-driven car, would be allowed to take advantage of loan facilities subject to provisions at paragraphs 16.2.76 and 16.2.77.**

**16.2.165** We further recommend that officers who are appointed on contract in an executive capacity against an established post but not in a Responsible and Accounting position, may be granted the car benefits accruing to corresponding grades in the Service, save for loan facilities which should be in line with provisions at paragraphs 16.2.58, 16.2.76 and 16.2.77.

**Travelling Benefits to Home-Based Staff Posted in our Missions**

16.2.166 The benefits accruing to home based-staff posted in our missions are spelt out in the Chapter “Foreign Service Allowance and Other Related Allowances” of this Volume. Nevertheless, recommendations in respect of travelling benefits of this category of officers are being replicated below.

**Recommendation 56**

**16.2.167 We recommend that home-based staff posted in our missions should be entitled to travelling facilities along the same lines as their counterparts serving in Mauritius, based on the monthly salary drawn, as hereunder:**

- (i) except for those drawing a monthly salary of Rs 150000 and above, home-based staff posted in our overseas missions should be granted the same travelling benefits as applicable to officers in Mauritius payable in hard currency at a fixed rate of exchange;**
- (ii) officers drawing a monthly salary of Rs 150000 and above, other than Ambassadors, High Commissioners and Permanent Representatives, should, on posting to a mission, be allowed to use the official car and in the event no official car is available, incumbent may be allowed to opt for the payment of a monthly Car Allowance in lieu of the official car as provided at paragraph 16.2.121(i); and**
- (iii) Ambassadors, High Commissioners, Permanent Representatives and officers drawing a monthly salary of Rs 150000 and above, be provided with an official car without the benefit of a driver while on leave in Mauritius. The officer could, however, be provided with the services of a driver, upon request, to attend official and related functions only.**

## Section V – Other Recommendations

### Travel Grant and Loan Facilities for Advisers/Officers employed on Contract

16.2.168 At present, Advisers/Officers employed on contract drawing a monthly salary in the range of Rs 47675 up to Rs 62700 and who are not entitled to 100% duty-remission on a car, are paid a monthly Travel Grant of Rs 8500 in line with provisions made for public officers drawing a salary in the same range. In parallel, those employed in the capacity of registered professionals are eligible for loan facilities to purchase a 100% duty-exempted car of engine capacity up to 1500 cc and a monthly Travelling Allowance of Rs 13200, in line with what obtains for those listed under Annex I of this Chapter. We are reiterating these existing provisions while reviewing the salary range in accordance with the revised pay structure.

#### Recommendation 57

**16.2.169 We recommend that Advisers/Officers employed on contract:**

- (i) who draw a monthly salary in the range of Rs 60600 and up to Rs 77750, but are not entitled to 100% duty exemption on a car, would be eligible for a monthly Travel Grant of Rs 9775 and should, whenever required, make use of their own car for official purposes; and**
- (ii) in the capacity of professionals as listed at Annex I to this Chapter, would be eligible for loan facilities to purchase a 100% duty-remitted car and a Travelling Allowance of Rs 15180 on the same terms and conditions as laid down at paragraphs 16.2.76, 16.2.77 and 16.2.82 No. (2).**

**16.2.170 We further recommend that the Supervising Officer of the Ministry/Department should apprise the Advisers/Officers on contract in writing, of the existing provisions governing reimbursement of outstanding loans at the time of offer of the contract of employment.**

### Reimbursement of Excise Duty by Advisers/Officers on Contract Employment

16.2.171 Advisers/Officers employed on contract who benefit from a duty-exempted car as per their contract of employment are required to reimburse proportionate duty on a *pro-rata* basis on the car purchased, in the event their contract of employment is terminated or expires within four years from the date of purchase. As per prevailing provisions, it is incumbent upon the Supervising Officer of the respective Ministry/Department to inform the Adviser/Officer in writing, at the time of offer of the conditions in force and apprise the Mauritius Revenue Authority of any termination or expiry of contract, for the purpose of recovery of excise duty.



16.2.172 Retired public officers who have benefitted from duty-remission on a car and are subsequently employed on contractual basis would not qualify for another duty-exempted car within a period of five or seven years, whichever applicable, as from the date of the last purchase of the duty-free car. In the event the car is sold within four years as from the date of its purchase, they would be required to refund proportionate duty on same in accordance with relevant provisions of the Excise Act.

### **Recommendation 58**

**16.2.173 We recommend that:**

- (i) (a) when the contract of employment of an Adviser/Officer who has benefited from duty-remission on the purchase of a car, is terminated or expires within four years from the date of purchase, he would be required to refund excise duty on a pro-rata basis; and
- (b) in accordance with the provision at paragraph 16.2.29 (b), a contract officer who has benefited from duty-remission on the purchase of a car should reimburse proportionate duty in the event the car is sold within four years from the date of its purchase.
- (ii) retired public officers who have benefited from duty exemption on a car and are subsequently employed on contract in a position that qualify them for a duty-exempted car as per their contract of employment, should be able to benefit from same only after a period of five or seven years, whichever applicable, has elapsed as from the date of his last purchase of the duty-free car.
- (iii) the Supervising Officer of the Ministry/Department should apprise, in writing:
  - (a) the Advisers/Officers on contract of the existing provisions governing excise duty, among others, at the time of offer of the contract of employment; and
  - (b) the Customs Department of the Mauritius Revenue Authority of the termination and/or expiry of contract of the Adviser/Officer, for the purpose of recovery of excise duty, if any.

### **Other Related Provisions**

### **Recommendation 59**

**16.2.174 We recommend that wherever the term “salary” has been mentioned in this Chapter, it shall be deemed to connote “basic salary”.**

**Recommendation 60**

- 16.2.175** We recommend that beneficiaries who would have been eligible for car benefits on 01 January 2026, but with the publication of this Report would not be eligible for same, should be granted this benefit on a personal basis.

**ANNEX I****List of grades \* eligible for loan to purchase a 100% duty-exempted car****CIVIL SERVICE**

Accountant/Senior Accountant

Agricultural Engineer

Aids Physician

Analyst (Personal to ex-Financial and Management Analyst as at 30.06.08)

Architect/Senior Architect

Assistant Accountant General

Assistant Curator of Vacant Estates

Assistant Legal Secretary

Auditor

Ayurvedic Medical Officer/Senior Ayurvedic Medical Officer

Barrister, National Human Rights Commission

Biomedical Engineer/Senior Biomedical Engineer (Health)

Chief Officer

Community Physician

Co-operative Auditor

Curator of Vacant Estates

Dental Surgeon/Senior Dental Surgeon

Deputy Project Manager

District Magistrate

Divisional Head

Electrical Engineer/Senior Electrical Engineer

Emergency Physician

Engineer

**ANNEX I (Contd.)**

Engineer (Airworthiness – Air Frame/Power Plant)

Engineer (Communication, Navigation and Surveillance)

Engineer/Senior Engineer (Civil)

Engineer/Senior Engineer (Department of Waste Management and Resource Recovery)

Engineer/Senior Engineer, Energy Efficiency

Engineer/Senior Engineer (Planning/Maintenance)

Engineer/Senior Engineer (Project/Planning)

Financial and Governance Analyst/Senior Financial and Governance Analyst  
(Personal to the Financial and Management Analyst and Senior Financial and  
Management Analyst in post as at 30.06.08)

Financial Governance Analyst/Senior Financial Governance Analyst

Geotechnical Specialist

Government Valuer

Head, Competent Authority

Head, Deck Department

Head, Engineering Department

Head of Legal and Investigations

Head Specialist Support Services

Lead Architect

Lead Biomedical Engineer (Health)

Lead Electrical Engineer

Lead Engineer

Lead Engineer (Department of Waste Management and Resource Recovery) (New  
Grade)

Lead Engineer (Planning/Maintenance)

Lead Engineer (Project/Planning)

**ANNEX I (Contd.)**

Lead Engineer, Energy Efficiency

Lead Government Valuer

Lead Mechanical Engineer

Lead Quantity Surveyor

Lead Sanitary Engineer

Legal Officer

Marine Engineering Surveyor

Manager, XBRL

Mechanical Engineer/Senior Mechanical Engineer

General Practitioner

*formerly Medical and Health Officer/Senior Medical and Health Officer*

Nautical Surveyor

Occupational Health Physician

Occupational Safety and Health Engineer/Senior Occupational Safety and Health Engineer

Pharmacist/Senior Pharmacist (Personal)

Pharmacist/Senior Pharmacist (Roster Day and Night)

Principal Agricultural Engineer

Principal Architect (Personal to officers in post as at 31.12.15)

Principal Auditor

Principal Co-operative Auditor

Principal Pharmacist

Principal Town Planner

*formerly Principal Town and Country Planning Officer*

**ANNEX I (Contd.)**

Principal Veterinary Officer

Prisons Medical and Health Officer/Senior Prisons Medical and Health Officer

Project Manager

Project Manager (Engineering)

*formerly Project Manager (National Development Unit)*

Project Officer/Senior Project Officer (Engineering)

*formerly Project Officer/Senior Project Officer (National Development Unit)*

Project Officer/Senior Project Officer (Quantity Surveying) (New Grade)

Project Officer

Radiopharmacist

Quantity Surveyor/Senior Quantity Surveyor

Registrar

Sanitary Engineer/Senior Sanitary Engineer

Senior Agricultural Engineer

Senior Analyst (Personal to ex-Senior Financial and Management Analyst as at 30.06.08)

Senior Auditor

Senior Co-operative Auditor

Senior District Magistrate

Senior Engineer (Airworthiness – Air Frame/Power Plant)

Senior Engineer (Communication, Navigation and Surveillance)

Senior Government Valuer

Senior State Attorney

Senior State Counsel

Senior Town Planner

*formerly Senior Town and Country Planning Officer*

Senior Veterinary Officer

**ANNEX I (Contd.)**

Senior Veterinary Officer (Competent Authority)

Sports Medical Officer

State Attorney

State Counsel

Telecommunication Engineer/Senior Telecommunication Engineer

Town Planner

*formerly Town and Country Planning Officer*

Trainee Police Medical Officer

Veterinary Officer

Veterinary Officer (Competent Authority)

**ANNEX I (Contd.)****List of grades eligible for loan to purchase a 100% duty-exempted car****RODRIGUES REGIONAL ASSEMBLY**

Accountant (New Grade)

Agricultural Engineer (New Grade)

Architect/Senior Architect

Attorney (RRA)

Biomedical Engineer/Senior Biomedical Engineer (Health)

Community Physician

Dental Surgeon/Senior Dental Surgeon

Electrical Engineer/Senior Electrical Engineer

Engineer/Senior Engineer (Civil)

Emergency Physician (New Grade)

Head, Water Resources Unit

Head, Public Infrastructure

Assistant Head, Public Infrastructure (New Grade)

Legal Officer (RRA)

Mechanical Engineer/Senior Mechanical Engineer

General Practitioner

*formerly Medical and Health Officer/Senior Medical and Health Officer*

Pharmacist/Senior Pharmacist

Quantity Surveyor/Senior Quantity Surveyor

Town Planner

*formerly Town and Country Planning Officer*

Senior Town Planner (New Grade)

Veterinary Officer



**ANNEX I (Contd.)****List of grades eligible for loan to purchase a 100% duty-exempted car****PARASTATAL AND OTHER STATUTORY BODIES**

Accountant (drawing salary in the scale the maximum of which is not less than Rs 77750 a month)

Internal Auditor (drawing salary in a scale the maximum of which is not less than Rs 77750 a month)

Accountant/Senior Accountant

Senior Accountant

Chief Internal Auditor

Senior Internal Auditor

Internal Auditor/Senior Internal Auditor

Auditor

**Academy of Design and Innovation**

Finance Executive

**Agricultural Marketing Board**

Electrical Engineer/Senior Electrical Engineer

Technical Manager (Engineering)

**Beach Authority**

Project Officer

Technical Manager

**Central Water Authority**

Executive Engineer/Senior Executive Engineer

Executive Engineer/Senior Executive Engineer (Electrical)

Executive Engineer/Senior Executive Engineer (Environmental/Chemical) (Water Treatment Plant) (New Grade)

Executive Engineer/Senior Executive Engineer (Mechatronics) (New Grade)

**ANNEX I (Contd.)**

Mechanical Engineer/Senior Mechanical Engineer

Principal Engineer

Principal Engineer (Mechanical and Electrical)

**Food and Agricultural Research and Extension Institute**

Agricultural Engineer/Senior Engineer

Research Scientist/Senior Research Scientist (Animal Health)

Principal Research Scientist (Animal Health)

Manager, Finance

Principal Agricultural Engineer

**Financial Reporting Council**

Assistant Technical Executive

**Gambling Regulatory Authority**

Administrative and Human Resource Manager (Personal)

**Higher Education Commission**

Deputy Financial Controller

**Irrigation Authority**

Engineer/Senior Engineer (Construction and Supervision)

*formerly Engineer (Construction & Supervision) (Staggered) (Personal)*

Engineer/Senior Engineer (Irrigation Planning Unit)

*formerly Engineer (Irrigation Planning Unit)*

Engineer/Senior Engineer (operations and Maintenance)

*formerly Engineer (Operation and Maintenance) (Staggered) (Personal)*

Financial Manager

Assistant Head of construction and Supervision

*formerly Principal Engineer (Construction and Supervision)*

*Assistant Head of Irrigation Planning Unit*

*formerly Principal Engineer (Irrigation Planning Unit)*

**ANNEX I (Contd.)**

Assistant Head of Operation and Maintenance  
*formerly* Principal Engineer (Operation and Maintenance)

**Land Drainage Authority**

Engineer/Senior Engineer (Civil)

Hydraulic Modeler/Senior Hydraulic Modeler

Lead Engineer (Civil) (New Grade)

Town Planner/Senior Town Planner  
*formerly Urban Planning Officer/Senior Urban Planning Officer*

Principal Town Planner (New Grade)

**Mauritius Broadcasting Corporation**

Finance Manager

Engineer/Senior Engineer

**Mauritius Cane Industry Authority**

Engineer/Senior Engineer (Electrical)

Manager, Finance

Operations Manager (Agricultural Mechanisation)

Project Officer (Civil Engineering)

Technical Manager

Workshop Manager

**Mauritius Digital Promotion Agency**

Finance and Administrative Manager [Personal]

**Mauritius Examinations Syndicate**

Financial Manager

**Mauritius Institute of Education**

Financial Controller

**ANNEX I (Contd.)**

**Mauritius Meat Authority**

Engineer

**Mauritius Renewable Energy Agency**

Engineer/Senior Engineer

**Mauritius Research and Innovation Council**

Finance Manager

**Mauritius Standard Bureau**

Financial Manager

**Mauritius Tourism Promotion Authority**

Finance Manager

**National Environment Cleaning Authority**

Head of Monitoring Unit

**National Transport Corporation**

Mechanical Engineer/Senior Mechanical Engineer

Financial Controller

**Open University of Mauritius**

Financial Controller

**Outer Island Development Corporation**

Engineer/Senior Engineer

**Private Secondary Education Authority**

Finance Manager

**ANNEX I (Contd.)****Road Development Authority**

Assistant Divisional Manager (Civil Engineering)

Financial Manager

Senior Manager (Civil Engineering)

Manager (Civil Engineering)

**State Trading Corporation**

Assistant Financial Manager

Audit Manager

**Statutory Bodies Family Protection Fund**

Assistant Manager/Accountant

**Sugar Insurance Fund Board**

Manager, Finance

**Town and Country Planning Board**

Town Planner/Senior Town Planner

*formerly Planning Officer/Senior Planning Officer*

**Trust Fund for Specialised Medical Care (Cardiac Centre)**

Pharmacist/Senior Pharmacist

Specialised Registered Medical Officer

Trainee Specialised Registered Medical Officer

**Université des Mascareignes**

Head of Finance

**University of Technology, Mauritius**

Head of Finance

**ANNEX I (Contd.)**

**Wastewater Management Authority**

Engineer/Senior Engineer [Civil]

Engineer/Senior Engineer (Electrical)

Engineer/Senior Engineer (Mechanical)

Engineer/Senior Engineer (Mechatronics)

Financial Manager

Lead Engineer (Civil)

Lead Engineer (Mechanical and Electrical)

Process Engineer/Senior Process Engineer (Wastewater Treatment)

**ANNEX I (Contd.)****List of grades eligible for loan to purchase a 100% duty-exempted car****LOCAL AUTHORITIES**

Accountant (drawing salary in a scale the maximum of which is not less than Rs 77750 a month)

Accountant/Senior Accountant

Attorney

Barrister

Civil Engineer

Head, Land Use and Planning Department

Head, Public Infrastructure Department

Internal Auditor/Senior Internal Auditor

Internal Auditor/Senior Internal Auditor (possessing the ACCA Final or equivalent)  
(Personal to officer in post as at 30.06.08)

Mechanical Engineer/Senior Mechanical Engineer

Town Planner

formerly Planning and Development Officer

Principal Accountant

**Quantity Surveyor (New Grade)**

\* Registered Professional grades as defined in Chapter 21 in this Volume.

**ANNEX II**

**List of grades eligible for loan to purchase a 70 % duty exempted car  
for official travelling**

**CIVIL SERVICE**

<b>MINISTRY/ DEPARTMENT</b>	<b>GRADE</b>	<b>MINISTRY/ DEPARTMENT</b>	<b>GRADE</b>
<b>Office of the President</b>	Maintenance Officer (Office of the President) (Staggered) <i>formerly Maintenance Officer</i>	<b>Office of the Ombudsman</b>	Senior Investigations Officer, Ombudsman's Office
<b>National Assembly</b>	Clerk Assistant, National Assembly  Hansard Editor  Manager, Parliamentary Digital Services	<b>Prime Minister's Office, Ministry of Defence, Home Affairs and External Communications, Ministry of Finance, Ministry for Rodrigues and Outer Islands</b>	Principal Co-ordinator, Security Matters  Co-ordinator, Security Matters  Assistant Secretary <i>formerly Assistant Permanent Secretary</i>  Public Relations and Welfare Officer  Head, Citizen Support Unit  Senior Citizen Support Officer
<b>Office of the Electoral Commissioner</b>	Principal Electoral Officer  Senior Electoral Officer  Electoral Officer	<b>Government Information Service</b>	Principal Information Officer  Senior Information Officer  Information Officer  Head, Audio-Visual Production Officer Cadre  Principal Audio-Visual Production Officer  Senior Audio-Visual Production Officer
<b>The Judiciary</b>	Head, Court Usher  Chief Court Usher  Principal Court Usher  Senior Court Usher  Court Usher	<b>Civil Status Division</b>	Deputy Registrar of Civil Status  Principal Civil Status Officer



**ANNEX II (Contd.)**

MINISTRY/ DEPARTMENT	GRADE	MINISTRY/ DEPARTMENT	GRADE
<b>Probation and Aftercare Service</b>	Deputy Commissioner of Probation and After Care  Assistant Commissioner of Probation and After Care  Principal Probation Officer  Senior Probation Officer  Probation Officer	<b>Ministry of Finance</b>	Senior Analyst (Personal)  Analyst/Senior Analyst  Deputy Director, Financial Operations  Manager, Financial Operations  Assistant Manager, Financial Operations (Personal to officers in post as at 31.12.15)  Assistant Manager, Financial Operations  Deputy Director, Procurement and Supply  Manager, Procurement and Supply  Assistant Manager, Procurement and Supply (Personal to officers in post as at 31.12.15)  Assistant Manager, Procurement and Supply  Deputy Director, Internal Audit <i>formerly Deputy Director, Internal Control</i>  Manager, Internal Audit <i>formerly Manager, Internal Control</i>  Assistant Manager, Internal Audit (Personal to officers in post as at 31.12.15) <i>formerly Assistant Manager, Internal Control</i>  <i>(Personal to officers in post as at 31.12.15)</i>  Assistant Manager, Internal Audit <i>formerly Assistant Manager, Internal Control</i>  Deputy Official Receiver  Official Receiver
<b>Forensic Science Laboratory</b>	Chief Forensic Scientist  Forensic Scientist/Senior Forensic Scientist  Chief Forensic Technologist  Principal Forensic Technologist		
<b>Mauritius Meteorological Services</b>	Divisional Meteorologist  Meteorologist/Senior Meteorologist		
<b>Department of Civil Aviation</b>	Maintenance Superintendent  Maintenance Supervisor (Communication, Navigation and Surveillance)  Senior Maintenance Officer (Communication, Navigation and Surveillance)  Station Officer		
<b>Pay Research Bureau</b>	Job Analyst  Job Survey Officer		
<b>Mauritius Police Force</b>	Chief Catering Administrator		
<b>Mauritius Prisons Service</b>	Psychologist/Senior Psychologist (Prisons) <i>formerly Prisons Psychologist/Senior Prisons Psychologist</i>		

**ANNEX II (Contd.)**

MINISTRY/ DEPARTMENT	GRADE	MINISTRY/ DEPARTMENT	GRADE
<b>Ministry of Housing and Lands</b>  <b>Survey Division</b>  <b>Planning Division</b>  <b>Valuation Department</b>	Principal Housing Development Officer Housing Development Officer/Senior Housing Development Officer <i>formerly Housing Development Officer</i> Principal Land Surveyor <i>formerly Principal Surveyor</i> Senior Land Surveyor <i>formerly Senior Surveyor</i> Land Surveyor <i>formerly Surveyor</i>	<b>Department of Environment (Contd)</b>  <b>Solid Waste Management Division</b>	Divisional Environment Officer Environment Officer/Senior Environment Officer Chief Inspector of Works <i>formerly Chief Inspector</i> Senior Inspector of Works <i>formerly Senior Inspector</i> Principal Technical Enforcement Officer Senior Technical Enforcement Officer Technical Enforcement Officer Technical Officer Principal Project Officer (Department of Works Management and Resource Recovery) <i>formerly Principal Project Officer</i> Project Officer/Senior Project Officer (Department of Works Management and Resource Recovery) <i>formerly Project Officer/Senior Project Officer</i>
	Chief Property Valuation Inspector Principal Property Valuation Inspector Senior Property Valuation Inspector	<b>Ministry of Agro-Industry, Food Security, Blue Economy and Fisheries</b>  <b>Agricultural Services</b>	Senior Agricultural Analyst Senior Agricultural Superintendent Agricultural Superintendent Principal Scientific Officer
	<b>Ministry of Environment, Solid Waste Management and Climate Change</b> <b>Department of Environment</b>		
	Divisional Scientific Officer Senior Scientific Officer (Environment) Scientific Officer (Environment)		

**ANNEX II (Contd.)**

<b>MINISTRY/ DEPARTMENT</b>	<b>GRADE</b>	<b>MINISTRY/ DEPARTMENT</b>	<b>GRADE</b>
<b>Agricultural Services Contd.</b>	Senior Scientific Officer Scientific Officer Senior Technical Officer Senior Laboratory Technologist Laboratory Technologist Transport Superintendent Agricultural Support Officer/Senior Agricultural Support Officer	<b>Blue Economy, Marine Resources, Fisheries and Shipping Division</b>	Controller, Fisheries Protection Service Deputy Controller, Fisheries Protection Service Assistant Controller, Fisheries Protection Service Principal Fisheries Protection Officer Principal Technical Officer (Fisheries) Senior Technical Officer (Fisheries) Technical Officer (Fisheries) Divisional Scientific Officer (Fisheries) Scientific Officer/Senior Scientific Officer (Fisheries) Senior Technical Officer (Competent Authority) Technical Officer (Competent Authority)
<b>Forestry Services</b>	Assistant Conservator of Forest/Senior Assistant Conservator of Forest Divisional Forest Officer Chief Forest Conservation and Enforcement Officer		
<b>National Parks and Conservation Service</b>	Technical Officer/Senior Technical Officer (Conservation) Deputy Director, National Parks and Conservation Service Senior Scientific Officer (Conservation) Scientific Officer (Conservation)		
<b>Ex-Vallée D'Osterlog Endemic Garden Foundation</b>	Technical Officer/Senior Technical Officer (Ex-VOEG) (Personal)		

**ANNEX II (Contd.)**

<b>MINISTRY/ DEPARTMENT</b>	<b>GRADE</b>	<b>MINISTRY/ DEPARTMENT</b>	<b>GRADE</b>
<b>Ministry of National Infrastructure</b>  <b>National Infrastructure Division</b>  <b>Engineering Section</b> <b>Quantity Surveying Section</b> <b>Architect Section</b>	Head, Works Cadre  Superintendent of Works Chief Inspector of Works Senior Inspector of Works Principal Materials Testing Officer Principal Technical and Mechanical Officer Senior Technical and Mechanical Officer Technical and Mechanical Officer Principal Technical Officer (Civil Engineering) Senior Technical Officer (Civil Engineering) Technical Officer Assistant Quantity Surveyor Senior Materials Testing Officer Materials Testing Officer Chief Technical Design Officer Principal Technical Design Officer Landscape Architect	<b>Energy Services Division</b>	Chief Inspector Principal Inspector Senior Inspector Chief Technician Principal Technician Senior Technician
		<b>Ministry of Health and Wellness</b>	Chief Pharmacy Technician Coordinator (Operations Support Services) Chief Medical Imaging Technologist Principal Medical Social Worker Medical Social Worker/Senior Medical Social Worker Chief Medical Laboratory Technologist Deputy Director, Public Health and Food Safety Principal Public Health and Food Safety Inspector Senior Public Health and Food Safety Inspector Principal Nutritionist Nutritionist/Senior Nutritionist Lead Health Analyst Principal Health Surveillance Officer Head, School of Nursing Principal Nurse Educator Senior Nurse Educator

**ANNEX II (Contd.)**

MINISTRY/ DEPARTMENT	GRADE	MINISTRY/ DEPARTMENT	GRADE
<b>Ministry of Health and Wellness (Contd.)</b>	Chief Occupational Therapist  Principal Occupational Therapist  Occupational Therapist/Senior Occupational Therapist  Chief Physiotherapist  Principal Physiotherapist  Physiotherapist/Senior Physiotherapist  Chief Health Information, Education and Communication Officer  Principal Health Information, Education and Communication Officer  Senior Health Information, Education and Communication Officer  Health Information, Education and Communication Officer  Principal Public Health Nursing Officer  Senior Public Health Nursing Officer  Principal Health Engineering Officer	<b>Ministry of Health and Wellness (Contd.)</b>	Senior Health Engineering Officer  Health Engineering Officer  Chief Health Promotion Coordinator  Health Promotion Coordinator  Chief Speech Therapist and Audiologist  Principal Speech Therapist and Audiologist  Speech Therapist and Audiologist/Senior Speech Therapist and Audiologist  Psychologist/Senior Psychologist (Clinical/Health) <i>formerly Clinical Psychologist</i>  Principal Clinical Scientist (Biochemistry)  Clinical Scientist/Senior Clinical Scientist (Biochemistry)  Principal Clinical Scientist (Virology)  Clinical Scientist/Senior Clinical Scientist (Virology)  Regional Health Services Administrator  Principal Biomedical Engineering Technician  Senior Biomedical Engineering Technician  Blood Donor Coordinator

**ANNEX II (Contd.)**

<b>MINISTRY/ DEPARTMENT</b>	<b>GRADE</b>	<b>MINISTRY/ DEPARTMENT</b>	<b>GRADE</b>
<b>Ministry of Health and Wellness (Contd.)</b>	Haemodialysis Supervisor Head, Vector Biology and Control Division Scientific Officer/Senior Scientific Officer, Vector Biology and Control Division Senior Specialised Nurse Specialised Nurse Senior Specialised Nurse (Diabetes) Specialised Nurse (Diabetes) Senior Specialised Nurse (Diabetes Foot Care) Specialised Nurse (Diabetes Foot Care) Nursing Supervisor (Male) Nursing Supervisor (Female) Principal Medical Physicist (New Grade) Medical Physicist/Senior Medical Physicist	<b>Ministry of Social Integration, Social Security and National Solidarity</b>	Head, Technical Unit Head, Disability Empowerment Unit Principal Disability Empowerment Officer Disability Empowerment Officer/Senior Disability Empowerment Officer Manager, Recreation Centre (Personal) Manager, Recreation Centre Senior Organising Officer, Recreation Centre Deputy Commissioner, Social Security Assistant Commissioner, Social Security Principal Social Security Officer Senior Social Security Officer
<b>Ministry of Tourism</b>	Principal Tourism Planning Executive Senior Tourism Planning Executive Tourism Planning Executive Manager, Leisure Events <i>formerly Organiser, Leisure Events</i> Senior Leisure Events Officer Leisure Events Officer Tourism Enforcement Officer (Personal to incumbent in post as at 31.12.20)		

**ANNEX II (Contd.)**

MINISTRY/ DEPARTMENT	GRADE	MINISTRY/ DEPARTMENT	GRADE
<b>Ministry of Energy and Public Utilities</b>		<b>Ministry of Labour and Industrial Relations</b>	
<b>Water Resources Unit</b>	Principal Hydrological Officer Senior Hydrological Officer Hydrological Officer Senior Inspector of Works <i>formerly Senior Inspector</i> Technical Officer	<b>Labour and Industrial Relations</b>	Deputy Director, Labour and Industrial Relations Assistant Director, Labour and Industrial Relations Principal Labour and Industrial Relations Officer Senior Labour and Industrial Relations Officer Labour and Industrial Relations Officer
<b>Ministry of Foreign Affairs, Regional Integration and International Trade</b>	Second Secretary	<b>National Employment Department</b>	Deputy Director, National Employment Department Chief Employment Coordinator Senior Employment Counselling Officer
<b>Ministry of Youth and Sports</b>	Assistant Director of Youth Affairs Principal Youth Officer Senior Youth Officer (Personal) Senior Youth Officer Youth Officer Assistant Director of Sports Senior Sports Officer Sports Officer	<b>National Remuneration Board</b>	Head Remuneration Analyst Senior Remuneration Analyst Remuneration Analyst

**ANNEX II (Contd.)**

<b>MINISTRY/ DEPARTMENT</b>	<b>GRADE</b>	<b>MINISTRY/ DEPARTMENT</b>	<b>GRADE</b>
<b>Occupational Safety and Health Inspectorate</b>	Deputy Director, Occupational Safety and Health  Chief Occupational Safety and Health Officer  Divisional Occupational Safety and Health Officer  Principal Occupational Safety and Health Officer  Occupational Safety and Health Officer/Senior Occupational Safety and Health Officer	<b>Traffic Management and Road Safety Unit</b>	Principal Traffic Census Officer (New Grade)  Senior Traffic Census Officer  Traffic Census Officer  Principal Technical Officer (Civil Engineering)  Senior Technical Officer (Civil Engineering)  Technical Officer (Civil Engineering)  Senior Inspector of Works  Technical Officer (Electrical and Electronics)
<b>Registry of Associations</b>	Deputy Registry of Associations  Principal Inspector of Associations  Senior Inspector of Associations  Inspector of Associations		
<b>Ministry of Land Transport</b>  <b>National Land Transport Authority</b>	Road Safety Programme Officer  Chief Road Transport Inspector  Principal Road Transport Inspector  Senior Road Transport Inspector (Roster)  Road Transport Inspector (Roster)  Transport Planner  Assistant Transport Planner  Principal Traffic Warden (Roster)  Senior Traffic Warden (Roster);  Traffic Warden (Roster)	<b>Ministry of Gender Equality and Family Welfare</b>	Head, Home Economics Unit (Personal)  Head, Home Economics (Future Holder)  Senior Home Economics Officer  Home Economics Officer  Principal Psychologist  Psychologist/Senior Psychologist  Family Counselling Officer



**ANNEX II (Contd.)**

<b>MINISTRY/ DEPARTMENT</b>	<b>GRADE</b>	<b>MINISTRY/ DEPARTMENT</b>	<b>GRADE</b>
<b>Ministry of Gender Equality and Family Welfare (Contd)</b>	Co-ordinator Principal Welfare and Protection Officer Senior Family Welfare and Protection Officer Family Welfare and Protection Officer	<b>Commerce Division</b>	Legal Metrologist Senior Technical Officer (Legal Metrology) Senior Commercial Officer Commercial Officer Legal Metrology Officer
<b>Social Welfare Division</b>	Deputy Social Welfare Commissioner Principal Social Welfare Officer Senior Social Welfare Officer Social Welfare Officer		
<b>Ministry of Commerce and Consumer Protection</b>			
<b>Consumer Affairs Unit</b>	Head, Consumer Affairs Unit Principal Consumer Affairs Officer Senior Consumer Affairs Officer Consumer Affairs Officer		

**ANNEX II (Contd.)**

MINISTRY/ DEPARTMENT	GRADE	MINISTRY/ DEPARTMENT	GRADE
<b>Ministry of Industry, SME and Cooperatives</b>		<b>Ministry of Education and Human Resource (Contd.)</b>	Senior Supervisor Oriental Languages Supervisor Oriental Languages Assistant Supervisor Oriental Languages Supervisor (The Arts) Assistant Supervisor (The Arts) Senior Educational Social Worker Principal ICT Technician ICT Technician/Senior ICT Technician Senior Inspector, Specialised Schools/Day Care Centres Inspector, Specialised Schools/Day Care Centres Senior Psychologist (Education) <i>formerly Senior Educational Psychologist</i> Psychologist (Education) <i>formerly Educational Psychologist</i> Educational Social Worker Quality Assurance Officer/Senior Quality Assurance Officer (Personal to officers in post as at 31.12.25) Quality Assurance Officer (Future Holder)
<b>Industry Division</b>	Principal Industrial Analyst Senior Industrial Analyst Industrial Analyst		
<b>Assay Office</b>	Assistant Director, Assay Office Technical Officer/Senior Technical Officer (Assay Office) Senior Gemmologist Gemmologist Scientific Officer (Assay)		
<b>Cooperatives Division</b>	Divisional C-operative Officer Principal Co-operative Officer Senior Co-operative Officer Co-operative Officer Senior Co-operative Development Officer Co-operative Development Officer		
<b>Ministry of Education and Human Resource</b>	Music Organiser Senior Physical Education Organiser Physical Education Organiser Principal School Inspector Senior School Inspector School Inspector	<b>Careers Guidance Service</b>	Principal Careers Counsellor Senior Careers Counsellor Careers Counsellor

**ANNEX II (Contd.)**

<b>MINISTRY/ DEPARTMENT</b>	<b>GRADE</b>	<b>MINISTRY/ DEPARTMENT</b>	<b>GRADE</b>
<b>Ministry of Information Technology, Communication and Innovation  Central Information Systems Division</b>	Technical Manager  Senior Systems Analyst  Systems Analyst	<b>National Development Unit</b>	Project Assistant (Personal)  Project Assistant (Engineering) (New Grade)  Project Assistant (Quantity Surveying) (New Grade)  Principal Regional Development Officer  Senior Regional Development Officer  Regional Development Officer
<b>Ministry of Public Service and Administrative Reforms</b>	Deputy Director, Human Resource Management  Manager, Human Resources  Assistant Manager, Human Resources (Personal to officers in post as at 31.12.15)  Assistant Manager, Human Resources  Director, Safety and Health <i>formerly Director, Safety and Health Unit</i>  Assistant Director, Safety and Health <i>formerly Assistant Director, Safety and Health Unit</i>  Principal Safety and Health Officer  Safety and Health Officer/Senior Safety and Health Officer	<b>Ministry of Arts and Culture</b>           <b>Film Classification Board</b>	Chief Arts Officer  Principal Arts Officer  Senior Arts Officer  Arts Officer  Principal Culture Officer  Senior Culture Officer  Culture Officer  Theatre Manager  Coordinator, CELPAC    Secretary, Film Classification Board
<b>Ministry of Local Government</b>	Chief Inspector of Works <i>formerly Chief Inspector</i>  Senior Inspector of Works <i>formerly Senior Inspector</i>	<b>National Archives Department</b>	Conservator (Personal to the officer in post as at 31.12.20)

**ANNEX II (Contd.)**

**List of grades eligible for loan to purchase a 70 % duty exempted car  
for official travelling**

**RODRIGUES REGIONAL ASSEMBLY**

In principle, officers in the grades mentioned below should be eligible for 70% duty-free car for the performance of their duties as their counterparts in Mauritius. Given the specificity in Rodrigues, namely its size, topography and the nature of the work carried out by these officers, the Island Chief Executive should ensure that it would be more economical for officers in such grades to use their own cars instead of the organisation's cars.

DEPARTMENT	GRADE	DEPARTMENT	GRADE
Office of the Clerk	Deputy Clerk, Regional Assembly	Management of State Lands	Principal Land Surveyor <i>formerly Principal Surveyor</i>
Chief Commissioner's Office			Senior Land Surveyor <i>formerly Senior Surveyor</i>
Central Administration	Senior Administrative Officer (New Grade)		Land Surveyor <i>formerly Surveyor</i>
	Administrative Officer	Environment Division	Head, Environment Environment Officer
	Analyst/Senior Analyst, Rodrigues Regional Assembly		Environment Enforcement Officer
	Manager, Financial Operations		Senior Technical Officer (Environment) (New Grade)
	Head, Human Resource Management		Technical Officer (Environment)
	Assistant Manager, Financial Operations	Civil Status Division	Officer-in-Charge, Civil Status
	Assistant Manager, Financial Operations (Personal to officers in post as at 31.12.15)	Promotion of Community Development	Social Welfare Officer
	Assistant Manager, Human Resources	Deputy Chief Commissioner's Office	
	Assistant Manager, Human Resources (Personal to officers in post as at 31.12.15)	Education	Senior School Inspector
	Principal Safety and Health Officer (New Grade)	Industrial Development	School Inspector
Senior Industrial Analyst			
Safety and Health Officer/Senior Safety and Health Officer	Human Resource Development Centre	Industrial Analyst	
Transport		Head, Transport	Head, Human Resource Development Centre
			Co-ordinator, Human Resource Development Centre

## ANNEX II (Contd)

DEPARTMENT	GRADE	DEPARTMENT	GRADE
<b>Public Infrastructure Water Resources Unit Mechanical Workshop</b>	Chief Inspector of Works	<b>Fisheries Department (Contd)</b>	Deputy Controller, Fisheries Protection Service (Rodrigues)
	Senior Inspector of Works Technical Officer		Assistant Controller, Fisheries Protection Service (Rodrigues)
<b>Land Transport Services</b>	Senior Road Transport Inspector (Roster)	<b>Commission For Health, Housing, Social Security, Prisons and Reform Institutions, Probation and Social Rehabilitation</b>	Principal Fisheries Protection Officer
	Road Transport Inspector (Roster)		
<b>Commission For Agriculture, Food Production, Plant and Animal Quarantine, Cooperatives, Forestry, Fisheries and Marine Parks</b>		<b>Health (Administration)</b>	Principal Nutritionist (New Grade)
<b>Agricultural Research and Extension Services</b>	Assistant Manager, Agricultural Research and Extension Services		Nutritionist/Senior Nutritionist
	Scientific Officer/Senior Scientific Officer		Head Catering Unit
	Agricultural Superintendent		Head, Health Inspectorate Unit (New Grade)
	Senior Agricultural Support Officer		Principal Inspector (Health and Food Safety)
	Agricultural Support Officer		Senior Inspector (Health and Food Safety)
	Senior Technical Officer (Agriculture)		Nursing Administrator (Female)
	Technical Officer (Agriculture) (Personal)		Nursing Administrator (Male)
<b>Co-operatives Division</b>	Officer-in-Charge, Co-operatives	<b>Social Security Division</b>	Nursing Supervisor (Female)
	Assistant Officer-in-Charge, Co-operatives		Nursing Supervisor (Male)
	Senior Co-operative Officer		Manager, Social Security
	Co-operative Officer		Principal Social Security Officer
<b>Fisheries Department</b>	Scientific Officer (Fisheries)	<b>Probation and Social Rehabilitation Unit</b>	Senior Social Security Officer
	Controller, Fisheries Protection Service (Rodrigues)		Head, Probation Service
			Senior Probation Officer
			Probation Officer

**ANNEX II (Contd)**

DEPARTMENT	GRADE	DEPARTMENT	GRADE
<b>Commission For Women's Affairs, Family Welfare, Child Development, Consumer Protection, Price Fixing Unit and Handicraft</b>		<b>Labour and Industrial Relations Division</b>	Officer-in-Charge, Labour and Industrial Relations
<b>Women's Affairs, Family Welfare and Child Development</b>	Head, Gender Family Welfare and Child Development		Senior Labour Industrial Relations Officer (New Grade)
	Senior Family Welfare and Protection Officer (New Grade)		Labour and Industrial Relations Officer
	Family Welfare and Protection Officer		Inspector of Associations
<b>Consumer Protection Division</b>	Officer-in-Charge, Consumer Affairs		Head, Occupational Safety and Health (New Grade)
	Assistant Officer-in-Charge, Consumer Affairs (New Grade)		Principal Occupational Safety and Health Officer formerly Officer-in-Charge, Occupational Safety and Health
	Senior Consumer Affairs Officer		Occupational Safety and Health Officer/Senior Occupational Safety and Health Officer
	Consumer Affairs Officer		
		<b>Information and Communication Technology Department</b>	Systems Analyst
<b>Commission For Tourism, Employment, Labour and Industrial Relations and Information Technology and Telecommunications and Fire Services</b>		<b>Commission for Youth and Sports, Arts and Culture, Museums, Archives, Historical Sites and Buildings and Library Services</b>	
<b>Tourism Development</b>	Head, Tourism	<b>Youth and Sports Division</b>	Head, Youth Services
	Senior Tourism Enforcement Officer (New Grade)		Principal Youth Officer
	Tourism Enforcement Officer		Senior Youth Officer (Personal)
			Senior Youth Officer
<b>Employment Division</b>	Head, National Employment Department (New Grade)		Youth Officer
	Senior Employment Counselling Officer (New Grade)		Head, Sports
	Head, Employment Service		Senior Sports Officer (New Grade)
	Senior Employment Officer		Sports Officer
		<b>Arts and Culture</b>	Head, Arts and Culture
			Arts Officer (Rodrigues)
			Senior Culture Officer (New Grade)
			Culture Officer

**ANNEX II (Contd.)**

**List of grades eligible for loan to purchase a 70 % duty exempted car for official travelling**

**PARASTATAL AND OTHER STATUTORY BODIES**

ORGANISATION	GRADE	ORGANISATION	GRADE
<b>Aapravasi Ghat Trust Fund</b>	World Heritage Site Manager	<b>Central Water Authority (Contd)</b>	Safety and Health Officer/Senior Safety and Health Officer  Scientific Officer (Biochemistry)  Senior Inspector of Works <i>formerly Senior Inspector</i>  Senior Internal Audit Officer <i>formerly Senior Internal Control Officer</i>  Senior Scientific Officer (Biochemistry)  Chief Fraud Detection Officer  Superintendent Anti-Fraud Unit  Senior Land Surveyor <i>formerly Senior Surveyor</i>  Land Surveyor <i>formerly Surveyor</i>
<b>Academy of Design and Innovation</b>	Senior Lecturer Lecturer		Technical Officer/ Senior Technical Officer (Personal)  Technical Officer/ Senior Technical Officer (Civil) (New Grade)  Technical Officer/ Senior Technical Officer (Mechanical & Electrical) (New Grade)  Technical Officer/ Senior Technical Officer (Laboratory)
<b>Agricultural Marketing Board</b>	Head Operations Officer Seeds Officer		
<b>Beach Authority</b>	Senior Beach Enforcement Officer Beach Enforcement Officer Senior Beach Works Inspector Beach Works Inspector Technical Officer (Civil)		
<b>Bus Industry Employees Welfare Fund</b>	Programme Welfare Officer		
<b>Central Water Authority</b>	Chief Inspector of Works <i>formerly Chief Works Officer</i>  Meter Reading Supervisor	<b>Employees Welfare Fund</b>	Project and Welfare Manager

**ANNEX II (Contd.)**

ORGANISATION	GRADE	ORGANISATION	GRADE
<b>Food and Agricultural Research and Extension Institute</b>	Manager, Finance	<b>Irrigation Authority</b>	Divisional Irrigation Operation Officer
	Principal Biometrician		Irrigation Operation Officer
	Biometrician/Senior Biometrician		Safety and Health Officer/Senior Safety and Health Officer
	Maintenance Officer		Senior Technical Officer (Civil)
	Principal Research Scientist	<b>Mahatma Gandhi Institute</b>	Technical Officer (Civil)
	Research Scientist/Senior Research Scientist		Head, Gandhian Basic School
	Assistant Research Scientist		Senior Lecturer
	Business Development Manager	<b>Manufacturing Sector Workers Welfare Fund</b>	Lecturer
	Principal Extension Officer		Programme Welfare Officer
	Extension Officer/Senior Extension Officer	<b>Mauritius Broadcasting Corporation</b>	Chief Broadcast Technologist (Shift) (Personal)
<b>Gambling Regulatory Authority</b>	Station/Laboratory Manager		Chief Technical Producer (Roster)
	Gambling Regulator and Investigator		Desk Coordinator
	Anti-Money Laundering Officer		News Editor/Senior News Editor (Roster)
	Chief Gambling Regulator & Investigator		News Editor/Senior News Editor (Roster) (Personal)
	Lead Anti Money Laundering Officer		Chief Producer (Roster) Producer/Senior Producer (Roster)
		<b>Mauritius Cane Industry Authority</b>	Area Superintendent
			Technical Officer/Senior Technical Officer (Research)
			Operations Officer (Agricultural Mechanisation)



**ANNEX II (Contd.)**

ORGANISATION	GRADE	ORGANISATION	GRADE
<b>Mauritius Cane Industry Authority (Contd)</b>	Operations Superintendent (Agricultural Mechanisation)	<b>Mauritius Examinations Syndicate</b>	Senior Examinations Officer Examinations Officer
	Supervisor (Sugar Industry Project)	<b>Mauritius Institute of Education</b>	Chief Technician Senior Lecturer Lecturer Safety and Health Officer/Senior Safety and Health Officer
	Sugar Technologist/Senior Sugar Technologist Mechanical Workshop & Transport Officer/Senior Mechanical Workshop & Transport Officer		
<b>Mauritius Digital Promotion Agency</b>	Technical and Mechanical Officer/Senior Technical Officer and Mechanical Officer	<b>Mauritius Institute of Health</b>	Research Officer/Senior Research Officer
	Technical Officer/Senior Technical Officer (Extension)		
	Technical Officer/Senior Technical officer (Control and Arbitration)		
<b>Mauritius Film Development Corporation</b>	Manager, Extension and Training Centre	<b>Mauritius Institute of Training and Development</b>	Assistant Manager (Personal to incumbent of Ex-IVTB as at 30.06.08) Coordinator (Personal to incumbent of Ex-IVTB as at 30.06.08) Curriculum Officer (Personal to incumbent of Ex-IVTB as at 30.06.08) Psychologist (Personal to incumbent of Ex-IVTB as at 30.06.08) Safety and Health Officer/Senior Safety and Health Officer (Personal to incumbent of Ex-IVTB as at 30.06.08)
	Business Analyst/IT Consultant/Research Officer (Personal to officers in post as at 31.12.15)		
	Project Supervisor (Personal)		
<b>Mauritius Film Development Corporation</b>	Project and Programme Officer	<b>Mauritius Institute of Training and Development</b>	
	Senior Project and Programme Officer		

**ANNEX II (Contd.)**

ORGANISATION	GRADE	ORGANISATION	GRADE
<b>Mauritius Museums Council</b>	Conservator Curator	<b>Open University of Mauritius</b>	Academic Media Coordinator (Personal) Head, Audio-Video Production Head, Engineering and Technology Services Senior Lecturer Lecturer Marketing and Development Officer (Personal) Senior Academic Media Coordinator
<b>Mauritius Oceanography Institute</b>	Associate Research Scientist Principal Research Scientist Research Scientist Technical Assistant/Senior Technical Assistant		
<b>Mauritius Standards Bureau</b>	Manager Quality Officer		
<b>National Children's Council</b>	Coordinator Council Secretary		
<b>National Environment Cleaning Authority</b>	Head Monitoring Unit Accountant	<b>Private Secondary Education Authority</b>	Educational Social Worker Quality Assurance Officer Quality Assurance Officer (Personal to officer in post as at 31.12.25) Safety and Health Officer/Senior Safety and Health Officer Principal Supervisor Psychologist (Education) formerly Educational Psychologist Supervisor/Senior Supervisor
<b>National Transport Corporation</b>	NTC Regional Manager Senior Traffic Controller Technical and Mechanical Officer/Senior Technical and Mechanical Officer Traffic Controller		
<b>National Women's Council</b>	Supervisor, Women's Association		
		<b>Rabindranath Tagore Institute</b>	Lecturer

**ANNEX II (Contd.)**

ORGANISATION	GRADE	ORGANISATION	GRADE
<b>Road Development Authority</b>	Chief Inspector of Works	<b>Sir Seewoosagur Ramgoolam Botanical Garden Trust</b>	Botanist
	Chief Technical Design Officer		Technical Officer/Senior Technical Officer
	Materials Testing Officer	<b>Small Farmers Welfare Fund</b>	Programme Welfare Officer
	Principal Technical Design Officer		Technical Officer
	Principal Technical Officer (Civil Engineering)	<b>Sugar Insurance Fund Board</b>	Supervisor (Office/Field) <i>formerly Area Manager</i>
	Safety and Health Officer/Senior Safety and Health Officer		<i>Field/Operations Supervisor</i>
	Senior Inspector of Works		Operations Manager
	Senior Technical Officer (Civil Engineering)	<b>Sugar Labour Industry Fund Welfare</b>	Land Surveyor
	Senior Technical Officer (Materials Testing Laboratory)		Commissioner, Community Development
	Superintendent of Works		Deputy Commissioner, Community Development
	Head Land Surveyor <i>formerly Head Surveyor</i>		Principal Community Development Officer
	Senior Land Surveyor <i>formerly Senior Surveyor</i>		Senior Community Development Officer
	Land Surveyor <i>formerly Surveyor</i>		Senior Inspector
	Technical Officer (Civil Engineering)		Inspector
	Technical Officer (Materials Testing Laboratory)		Safety and Health Officer/Senior Safety and Health Officer
	Technical and Mechanical Officer		Supervisor, Dressmaking and Related Craft

**ANNEX II (Contd.)**

ORGANISATION	GRADE	ORGANISATION	GRADE
<b>Tourism Authority</b>	Examiner (New Grade) Assistant Examiner Principal Tourism Enforcement Officer Senior Tourism Enforcement Officer Tourism Enforcement Officer	<b>Wastewater Management Authority</b>	Chief Works Inspector Senior Land Surveyor Land Surveyor Principal Technical Design Officer Safety and Health Officer/ Senior Safety and Health Officer Senior Scientific Officer Scientific Officer Senior Technical Officer (Mechanical and Electrical) Senior Technical Officer (Civil) Senior Inspector of Works <i>formerly Senior Works Inspector</i> Technical Officer (Civil) Technical Officer (Mechanical and Electrical)
<b>Tourism Employees Welfare Fund</b>	Programme Welfare Officer		
<b>Town and Country Planning Board</b>	Administrative Manager Chief Planning Inspector Senior Planning Inspector Planning Inspector		
<b>Trust Fund for Specialised Medical Care (Cardiac Centre)</b>	Specialised Perfusionist/Senior Specialised Perfusionist		
<b>Université des Mascareignes</b>	Senior Lecturer Lecturer		
<b>University of Mauritius</b>	Senior Lecturer Senior Lecturer (Personal) Lecturer		
<b>University of Technology, Mauritius</b>	Senior Lecturer Senior Lecturer (Personal) Lecturer		

**ANNEX II (Contd.)****List of grades eligible for loan to purchase a 70 % duty exempted car  
for official travelling****LOCAL AUTHORITIES****CITY AND MUNICIPAL COUNCILS****DISTRICT COUNCILS****Grade**

Assistant Chief Executive

Building Inspector

Chief Building Inspector

Chief Health Inspector

Chief Inspector of Works

Chief Welfare Officer

Deputy Chief Executive

Deputy Superintendent of Parks and Gardens

Engineering Assistant

Financial Operations Officer (Personal to incumbent in post as at 30.06.08)

Land Surveyor

Planning and Development Inspector

Principal Health Inspector

Principal Welfare Officer

Safety and Health Officer/Senior Safety and Health Officer

Senior Building Inspector

Senior Health Inspector

Senior Inspector of Works

Senior Usher/Prosecutor (Personal)

Superintendent of Parks and Gardens

**ANNEX III**

**List of grades eligible for loan to purchase an  
autocycle/motorcycle for official travelling**

**CIVIL SERVICE**

<b>MINISTRY/ DEPARTMENT</b>	<b>GRADE</b>	<b>MINISTRY/ DEPARTMENT</b>	<b>GRADE</b>
<b>Prime Minister's Office, Ministry of Defence, Home Affairs and External Communications, Ministry of Finance, Ministry for Rodrigues and Outer Islands</b>  <b>Reforms Institutions and Rehabilitation Youth Centre</b>		<b>Mauritius Police Force (Contd.)</b>	Police Sergeant
			Band Sergeant
			Woman Police Sergeant
			Police Corporal
			Band Corporal
			Woman Police Corporal
			Police Constable
			Band Constable
			Woman Police Constable
			Cadet Officer (Communication Engineer)
	Principal Officer, Rehabilitation Youth Centre		Cadet Officer (Electrical and Mechanical Engineer)
	Senior Officer, Rehabilitation Youth Centre		Cadet Officer (Graduate)
	Officer, Rehabilitation Youth Centre		Cook (On roster)
	Principal Woman Officer, Rehabilitation Youth Centre	<b>Mauritius Prison Service</b>	Principal Woman Prisons Officer
	Senior Woman Officer, Rehabilitation Youth Centre		Principal Prisons Officer
	Woman Officer, Rehabilitation Youth Centre		Woman Prisons Officer/Senior Woman Prisons Officer
<b>Mauritius Police Force</b>	Inspector of Police		Prisons Officer/Senior Prisons Officer
	Band Inspector		Cook (On roster)
	Woman Police Inspector	<b>Statistics Mauritius</b>	Statistical Officer/Senior Statistical Officer
	Sub-Inspector of Police		
	Band Sub-Inspector		
	Woman Sub-Inspector of Police		

**ANNEX III (Contd.)**

<b>MINISTRY/ DEPARTMENT</b>	<b>GRADE</b>	<b>MINISTRY/ DEPARTMENT</b>	<b>GRADE</b>
<b>Ministry of Housing and Lands</b>	Principal Survey Technician	<b>Blue Economy and Fisheries Division</b>	Senior Fisheries Protection Officer
	Senior Survey Technician		Fisheries Protection Officer
	Survey Technician		
<b>Valuation Department</b>	Property Valuation Inspector	<b>Mauritius Maritime Training Academy</b>	Petty Officer
<b>Ministry of Agro- Industry, Food Security, Blue Economy and Fisheries</b>		<b>Ministry of National Infrastructure</b>	Assistant Inspector of Works (Personal)
<b>Agricultural Services</b>	Hatchery Operator		Inspector of Works
			Chief Tradesman
<b>Forestry Services</b>	Principal Forest Conservation and Enforcement Officer		Field Supervisor
	Senior Forest Conservation and Enforcement Officer		Senior Field Supervisor
	Forest Conservation and Enforcement Officer	<b>Energy Services Division</b>	Foreman
<b>National Parks and Conservation Service</b>	Senior Park Ranger		Chief Electrician
	Park Ranger		Chief Plant Mechanic
	Assistant Park Ranger		Foreman
			Inspector (Personal)

**ANNEX III (Contd.)**

<b>MINISTRY/ DEPARTMENT</b>	<b>GRADE</b>	<b>MINISTRY/ DEPARTMENT</b>	<b>GRADE</b>
<b>Ministry of Health and Wellness</b>	Ambulance Care Attendant (On shift)	<b>Ministry of Social Integration, Social Security, and National Solidarity</b>	Higher Social Security Officer
	Senior Supervisor, Rodent Control		
	Supervisor, Rodent Control		
	Assistant Supervisor, Rodent Control	<b>Ministry of Energy and Public Utilities</b>  <b>Water Resources Unit</b>	Gauge Reader
	Community Health Development Motivator		
	Community Health Rehabilitation Officer	<b>Ministry of Youth and Sports</b>	Coach Senior Coach Foreman Swimming Pool Attendant/Senior Swimming Pool Attendant (On roster) <i>formerly Swimming Pool Attendant (On roster)</i>
	Cook (On roster)		
	Senior Health Surveillance Officer		
	Health Surveillance Officer		
	Hospital Executive Assistant (on shift)		
	Chemical Sprayer Operator <i>formerly Insecticide Sprayer Operator</i>		
	Mortuary Attendant (on roster)	<b>Ministry of Labour and Industrial Relations</b>	Employment Counselling Officer
	Motivator (Community Health)		
	Public Health and Food Safety Inspector	<b>Ministry of Local Government</b>	Assistant Inspector of Works (Personal)  Inspector of Works <i>formerly Inspector</i>
	Rodent Control Attendant		
	Senior Statistical Officer		
	Statistical Officer		
	Time Keeper (Health)	<b>Mauritius Fire and Rescue Service</b>	Firefighter  Lead Firefighter (New Grade)  Sub Fire Officer  Station Fire Officer
	Ward Assistant (Male and Female)		



**ANNEX III (Contd.)****List of grades eligible for loan to purchase an  
autocycle/motorcycle/scooter for official travelling****RODRIGUES REGIONAL ASSEMBLY****GRADE**

Ambulance Care Attendant (on shift)

Apicultural Officer

Assistant Inspector of Works (Personal)

Chief Forest Conservation and Enforcement Officer

Chief Tradesman

Coach

Community Health Rehabilitation Officer

Cook (on roster)

Employment Counselling Officer (New Grade)

Employment Officer (Personal to officers in post as at 31.12.2025)

Field Assistant

Field Supervisor

Firefighter

Fisheries Protection Officer

Foreman

Forest Conservation and Enforcement Officer

Higher Social Security Officer

Hydrological Technician

Chemical Sprayer Operator

*formerly Insecticide Sprayer Operator*

Inspector of Works

Mortuary Attendant (on roster)

Principal Forest Conservation and Enforcement Officer

**GRADE****ANNEX III (Contd.)**

Principal Prisons Officer

Prisons Officer/Senior Prisons Officer

Inspector (Health and Food Safety)

Senior Coach

Senior Field Supervisor

Senior Fisheries Protection Officer

Senior Forest Conservation and Enforcement Officer

Senior Statistical Officer

Station Fire Officer

Statistical Officer

Sub Fire Officer

Woman Prisons Officer/Senior Woman Prisons Officer

**ANNEX III (Contd.)**

**List of grades eligible for loan to purchase an  
autocycle/motorcycle for official travelling**

**PARASTATAL AND OTHER STATUTORY BODIES**

<b>MINISTRY/ DEPARTMENT</b>	<b>GRADE</b>	<b>MINISTRY/ DEPARTMENT</b>	<b>GRADE</b>
<b>Central Water Authority</b>	Assistant Inspector of Works (Personal) <i>formerly Assistant Inspector (Personal)</i>	<b>Irrigation Authority</b>	Driver (Roster)
	Assistant Inspector of Works (Roster – Day and Night) (Personal) <i>formerly Assistant Inspector (Roster – Day and Night)</i>		Field Officer/Senior Field Officer
	Chief Tradesman (Personal)		Field Supervisor (Roster)
	Inspector of Works <i>formerly Inspector</i>		Irrigueur (Roster)
	Inspector of Works (Roster – Day and Night) <i>formerly Inspector (Roster – Day and Night)</i>	<b>Mauritius Cane Industry Authority</b>	Social Facilitator
	Senior Meter Reader Meter Reader		Supervisor (Irrigation) (Roster)
		<b>National Women's Council</b>	Agricultural Machinery Operator
			Agricultural Machinery Operator (Personal)
			Technical Assistant/Senior Technical Assistant
<b>Food and Agricultural Research and Extension Institute</b>	Senior Extension Support Officer <i>formerly Senior Extension Assistant</i>	<b>Road Development Authority</b>	Programme Assistant
	Extension Support Officer <i>formerly Extension Assistant</i>		Assistant Inspector of Works (Personal)
			Inspector of Works
			Chief Tradesman
			Senior Field Supervisor
			Field Supervisor
			Foreman

**ANNEX III (Contd.)**

<b>MINISTRY/ DEPARTMENT</b>	<b>GRADE</b>	<b>MINISTRY/ DEPARTMENT</b>	<b>GRADE</b>
<b>Sugar Insurance Fund Board</b>	Field Officer/Senior Field Officer		
<b>Sugar Industry Labour Welfare Fund</b>	Community Development Officer		
<b>Wastewater Management Authority</b>	Assistant Inspector of Works (Personal) <i>formerly Assistant Works Inspector (Personal)</i>  Inspector of Works <i>formerly Works Inspector</i>  Head Operative		

**ANNEX III (Contd.)**

**List of grades eligible for loan to purchase an  
autocycle/motorcycle for official travelling**

**LOCAL AUTHORITIES**

**CITY AND MUNICIPAL COUNCILS**

**DISTRICT COUNCILS**

**GRADE**

Assistant Building Inspector

Assistant Inspector of Works (Personal)

Burial Ground Attendant

Cadastral Officer

Chief Controller of Works

Field Supervisor

Field Supervisor (Scavenging) (Roster)

Financial Operations Officer/Senior Financial Operations Officer

*(formerly Tax Controller)*

Foreman

Groundsman

Health Inspector

Inspector of Works

Overseer

Overseer (Drains and Works)

Overseer (Parks and Gardens)

Planning and Development Assistant

Refuse Collector

Senior Overseer

**ANNEX III (Contd.)**

**GRADE**

Senior Welfare Officer

Supervisor (Lighting Section)

Supervisor (Lighting Section) (Personal)

Supervisor Infant School

Usher/Prosecutor/ Senior Usher/Prosecutor

Welfare Officer

Workshop Supervisor

