

## 16.2 TRAVELLING AND CAR BENEFITS

- 16.2.1 Travelling Allowances and Car Benefits always attract much interest from all public sector employees. This may be explained by the fact that this particular condition constitutes a major part of the reward package of public officers.
- 16.2.2 Subsequent to the Sedgwick Report (1973), every civil servant travelling by bus to attend duty from home and back was refunded his travelling expenses. Further, certain senior employees attending duty in their own cars were granted loans at competitive rate of interest and a monthly travel grant while some other categories of professionals were granted commuted travelling allowance and loan at concessionary rate of interest for the purchase of a car.
- 16.2.3 With the introduction of duty free facilities in July 1987, Travelling and Car Benefits gained greater importance. Public officers of a certain status and drawing a specified minimum level of salary were granted loan at preferential rate of interest for the purchase of a car on which 100% duty was exempted. As regards officers who had to perform extensive field duties, they were granted loan at the same concessionary rate of interest for the purchase of a new car but on which 60% excise duty was remitted. The duty remission for this category of officers was later reviewed to 70%.
- 16.2.4 Thereafter, our successive Reports brought further improvement to this condition with measures like reduced travel grant for those at a certain level but not eligible for travel grant; cash in lieu of duty exemption; deferred renewal with enhanced benefits; provision for a lump sum for those absent for a full month to compensate for fixed costs incurred; and possibility for those in receipt of Travelling Allowance/Travel grant to opt for a lump sum and mileage, among others.
- 16.2.5 Today, Travelling and Car Benefits comprise several components which are as follows:
- chauffeur driven and self-driven cars for official and private use;
  - duty exemption on a car or cash in lieu thereof or enhanced benefits;
  - loan facilities for the purchase of a duty exempted car/motorcycle; and
  - travelling allowances
- 16.2.6 Representations received for this Report concern mainly the grant of duty exemption to those not in receipt thereof or the improvement of eligibility for those already benefitting from duty exemption. It should be noted that the level of entitlement increases as one climbs up the ladder. Nevertheless, we have examined the requests and are accordingly introducing an alternative for officers entitled to 70% duty exemption on a car. We have taken into account the available models of cars on the market; their specifications, as well as the existing hierarchy of benefits relating to travelling while arriving at the new option. Other representations concern the request for increase in the quantum of travel grant in view of the rising costs of

certain items thereto related. Similar requests were received for a review of the mileage allowance. It must be pointed out that all these items have been taken into consideration in arriving at the figures recommended. A safety net has also been provided to cater for further rise/s in the price of the various components to a certain extent.

- 16.2.7 In framing our recommendations, we have examined all representations individually in the face of existing provisions and also taken into consideration our survey findings. We have brought certain improvements in these conditions which are reflected in our recommendations.
- 16.2.8 We deal in detail in the ensuing sections with all the different aspects of Travelling and Car Benefits – Duty Exemption; 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

### Duty Exemption Scheme

- 16.2.9 Public Sector employees in certain grades have been granted duty exemption on the purchase of a car and these grades are classified in different categories, based on a specific philosophy for each category. For instance, officers who perform extensive field work have been granted 70% duty remission on the purchase of a car and are listed at Annex II of this Chapter. Whereas, those who have reached the salary point of Rs 58075 have been granted 100% duty remission. There is another category in which, the officers though not drawing a monthly salary of Rs 58075 have been granted 100% duty exemption on the purchase of a car and this category has been listed at Annex I of this Chapter.
- 16.2.10 Due to the improved state of our roads, many beneficiaries have, instead of purchasing a car on renewal, opted for deferred renewal either for higher engine capacity or enhanced eligibility or car allowance in lieu of duty exemption, as the case may be, owing to the good conditions of their cars. These options have proved to be popular as evidenced by statistics to this effect. We are, therefore, maintaining these options in this Report.
- 16.2.11 Representations were received from certain employees who have been redeployed either in other parastatal bodies or in the civil service. These employees who, prior to their redeployment, were beneficiary of duty remitted car, claimed for the continued eligibility for same. The argument in support of their claim rests on the fact that upon redeployment, the conditions should not be less favourable.
- 16.2.12 It is important to note that those employees who benefit from 100% duty remission would not be affected since they benefit from same either by virtue of salary or in pursuance of their grade being listed at Annex I. The issue, therefore, concerns those who previously qualified for 70% duty exemption, on account of performing field work. We noted that following redeployment, the function itself is reviewed and incumbents are not required to perform field work at all or they perform an insignificant amount of field work which does not qualify them for the grant of a 70% duty exempted car. Here, the grant of this facility is as a tool for the performance of the field work. In situations where the need does not arise, the grant of a tool is not appropriate.
- 16.2.13 Subsequent to the representations received from various quarters to raise the rate of duty remission of those entitled to 70% exemption on a car to 100%, we have come forward with an option for these categories of officers. Under this provision, the concerned officers may either opt for the purchase of a 70% duty exempted car of engine capacity up to 1400 cc as per recommendation at paragraph 16.2.17 or purchase a car of engine capacity up to 1200 cc on which 100% duty has been exempted, subject to certain conditions.
- 16.2.14 We are, hereunder, making appropriate provisions for the administration of the Duty Exemption Scheme.

**Recommendation 1**

**16.2.15** 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) the payment of a monthly car allowance in lieu of the duty exemption as specified at column (C)

or

(iii) 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 (C).

No.	(A)	(B)	(C)						
	Salary Level/Category of Officers	Rate of Duty Exemption & Ceiling of Engine capacity of car	Options: Car allowance in lieu of duty exemption as specified at column (B) or higher rate of duty exemption/engine capacity						
1.	Officers drawing a monthly salary of Rs 97625 or more but not eligible for a chauffeur/self-driven car	100% duty exemption on a car of engine capacity up to 1850 cc once every five years.	<p>A monthly car allowance of Rs 9270</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 16.2.19 wherever applicable:</p> <table border="0" style="width: 100%;"> <tr> <td style="text-align: center;">Renewal Period</td> <td style="text-align: center;">Engine Capacity</td> </tr> <tr> <td style="text-align: center;">(i) 6 years</td> <td style="text-align: center;">up to 2050 cc</td> </tr> <tr> <td style="text-align: center;">(ii) 7 years</td> <td style="text-align: center;">up to 2250 cc</td> </tr> </table>	Renewal Period	Engine Capacity	(i) 6 years	up to 2050 cc	(ii) 7 years	up to 2250 cc
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No.	(A)	(B)	(C)						
	Salary Level/Category of Officers	Rate of Duty Exemption & Ceiling of Engine capacity of car	Options: Car allowance in lieu of duty exemption as specified at column (B) or higher rate of duty exemption/engine capacity						
2.	Officers drawing a monthly salary of Rs 94500 as well as those drawing a monthly salary in the scale the maximum of which is not less than Rs 94500.	100% duty exemption on a car of engine capacity of up to 1601 cc once every five years.	<p>A monthly car allowance of Rs 6315</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 16.2.19:</p> <table border="0" style="width: 100%;"> <tr> <td style="text-align: center;">Renewal Period</td> <td style="text-align: center;">Engine Capacity</td> </tr> <tr> <td colspan="2">(i) 6 years up to 1850 cc</td> </tr> <tr> <td colspan="2">(ii) 7 years up to 2000 cc</td> </tr> </table>	Renewal Period	Engine Capacity	(i) 6 years up to 1850 cc		(ii) 7 years up to 2000 cc	
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(i) 6 years up to 1850 cc									
(ii) 7 years up to 2000 cc									
3.	Officers drawing a monthly salary of Rs 54200 and above in a scale the maximum of which is not less than Rs 77950 and those drawing a monthly salary in the range of Rs 64400 and up to Rs 91375 as well as incumbents in grades listed at Annex I to this Chapter including those appointed in a temporary capacity under this category.	100% duty exemption for the purchase of a car with engine capacity of up to 1500 cc once every seven years.	<p>A monthly car allowance of Rs 3980</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 16.2.19:</p> <table border="0" style="width: 100%;"> <tr> <td style="text-align: center;">Renewal Period</td> <td style="text-align: center;">Engine Capacity</td> </tr> <tr> <td colspan="2">(i) 8 years up to 1601 cc</td> </tr> <tr> <td colspan="2">(ii) 9 years up to 1850 cc</td> </tr> </table>	Renewal Period	Engine Capacity	(i) 8 years up to 1601 cc		(ii) 9 years up to 1850 cc	
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No.	(A)	(B)	(C)						
	Salary Level/Category of Officers	Rate of Duty Exemption & Ceiling of Engine capacity of car	Options: Car allowance in lieu of duty exemption as specified at column (B) or higher rate of duty exemption/engine capacity						
4.	Officers whose grades are listed at Annex II to this Chapter.	<p>70% duty exemption on a car with engine capacity up to 1400 cc once every seven years</p> <p style="text-align: center;">OR</p> <p>100% duty exemption on a car with engine capacity up to 1200cc once every seven years, subject to provision at paragraph 16.2.17(ii).</p>	<p>A monthly car allowance of Rs 2165</p> <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 1400cc, enhanced duty exemption on deferred renewal as hereunder subject to provision at paragraph 16.2.19:</p> <table border="0" style="width: 100%;"> <tr> <td style="text-align: right;">Renewal Period</td> <td style="text-align: right;">Rate of Duty exemption</td> </tr> <tr> <td style="text-align: right;">(i) 8 years</td> <td style="text-align: right;">85%</td> </tr> <tr> <td style="text-align: right;">(ii) 9 years</td> <td style="text-align: right;">100%</td> </tr> </table>	Renewal Period	Rate of Duty exemption	(i) 8 years	85%	(ii) 9 years	100%
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(i) 8 years	85%								
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## Recommendation 2

16.2.16 We recommend that an officer eligible for duty exemption:

- (a) who has opted for the payment of a monthly car allowance which is payable as from the date the option is exercised, in lieu of duty exemption or deferred renewal to take advantage of enhanced rate of duty exemption or higher engine capacity should mandatorily put up an application, in writing, for same on the prescribed form;
- (b) who has opted for the payment of a monthly car allowance in lieu of duty exemption, would be allowed to take advantage of duty exemption 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) who has opted to defer the renewal of the duty exempted car to benefit from enhanced 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) who 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 the elapsed period of seven or five years, 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, he would have to clear any outstanding loan, if any, before applying for duty exemption;
- (e) 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 16.2.15 (No. 1) only after five years have elapsed as from the date of the last purchase of the duty remitted car; and
- (f) who has taken advantage of duty exemption for the purchase of a car or who 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.

**16.2.17** We also recommend that officers qualifying for 70% duty remission by virtue of paragraphs 16.2.15 (No.4) and 16.2.22(i) and (ii) respectively may be allowed to opt for the purchase of either a:

- (i) 70% duty remitted car of engine capacity up to 1400 cc; or
- (ii) 100% duty remitted car of engine capacity up to 1200 cc subject to a maximum of Rs 200,000 duty remission on the car. However, in the event that the excise duty on the car is higher than this quantum, the difference in the excise duty would have to be borne by the beneficiary.

**16.2.18** We further recommend that:

- (i) officers who would have drawn a monthly salary of Rs 75600 and up to Rs 81000 and 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 with the 2013 PRB Report should continue to be eligible for 100% duty exemption on a car of up to 1601 cc as per paragraph 16.2.15 (No. 2) together with payment of a monthly travelling

allowance as at paragraph 16.2.68 (No. 2) and loan facilities as at paragraphs 16.2.45 (a) and (b); and

- (ii) officers who would have drawn a monthly salary of Rs 50100 or more, with effect from 01.01.13, 01.01.14 and 01.01.15 with the 2013 PRB Report should continue to be eligible for 100% duty exemption on a car of up to 1500 cc as per paragraph 16.2.15 (No. 3) together with a monthly travelling allowance as at paragraph 16.2.68 (No. 2) and loan facilities as at paragraphs 16.2.45 (a) and (b).

### Recommendation 3

16.2.19 We recommend that officers eligible for duty exemption may be allowed to purchase a car of higher engine capacity than their present entitlement, as per the table below, provided that they pay the difference in the excise duty.

Current Entitlement	Higher Engine Capacity
Up to 1200 cc	Up to 1400 cc
Up to 1400 cc	Up to 1500 cc
Up to 1500 cc	Up to 1850 cc
Up to 1601 cc	Up to 2050 cc
Up to 1850 cc	Up to 2250 cc

16.2.20 We further recommend that the beneficiary of duty exemption on a car:

- (a) whose employment has been terminated or has resigned within four years as from the date of purchase of the last duty exempted car should reimburse excise duty on a *pro-rata* basis;
- (b) 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;
- (c) 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;
- (d) should, prior to effective retirement, have already applied for same. Thereafter, the duty exemption certificate should remain valid up to six months as from the effective date of retirement;
- (e) 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;
- (f) 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 continue to be exempted from reimbursement of proportionate excise duty notwithstanding the provisions at paragraph (c) above;

- (g) who has purchased a car of up to 2250 cc and has paid excise duty on the difference between his entitlement and a car of up to 2250 cc 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
- (h) 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 4**

**16.2.21** We also 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 2021 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 for at paragraph 16.2.15 of this Chapter.

#### **Recommendation 5**

**16.2.22** We additionally recommend that:

- (i) officers reckoning at least 22 years' service and in receipt of a monthly salary Rs 39350 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 or 100% duty exemption on a car of engine capacity of up to 1200 cc subject to provision at paragraph 16.2.17(ii) 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 62700 and those drawing a monthly salary of Rs 49250 or more in a salary scale the maximum of which is not less than Rs 69800 would be eligible, once,

- (a) for the purchase of a 70% duty exempted car with engine capacity of up to 1400 cc or of a 100% duty exempted car of engine capacity of up to 1200 cc as per provision at paragraph 16.2.17(ii), on the same terms and conditions as per relevant provisions at paragraphs 16.2.15 (No. 4) and 16.2.45, except for renewal of a car, provided outstanding loan, if any, is reimbursed;

or

- (b) opt for a monthly car allowance of Rs 2165 in lieu of duty exemption for a period of 84 months. The option for car allowance should mandatorily be made in writing on the prescribed form

(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 64400 as per terms and conditions at paragraph 16.2.15 (No. 3) and provisions at paragraph 16.2.21;

(iv) officers who are entitled to duty exemption as per provisions at sub-paragraphs (i), (ii) and (iii) above would be allowed to take advantage of this benefit up till 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 16.2.15 (No. 3) although not drawing a monthly salary of Rs 64400 with this Report; and

(vi) officers in grades requiring a University Degree who are drawing a monthly salary in a salary scale the maximum of which is not less than Rs 62700 and who by nature of their duties are 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 MPSAIR, be eligible for loan facilities and 70% duty exemption or 100% duty exemption on a car of engine capacity of up to 1200 cc as per provision at paragraph 16.2.17(ii) for the purchase of a car as per relevant provisions at paragraphs 16.2.22 (i) above and 16.2.45 of this Chapter.

**16.2.23** 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 or 100% duty exempted car of engine capacity of up to 1200 cc as per provision at paragraph 16.2.17(ii) on the same terms and conditions as per relevant provisions at paragraphs 16.2.15 (No. 4) and 16.2.45, except for renewal of a car, provided outstanding loan, if any, is reimbursed

or

(b) opt for a monthly car allowance of Rs 2165 in lieu of duty exemption for period of 84 months. The option for car allowance should mandatorily be made in writing on the prescribed form.

### **Duty Exemption Scheme of Rs 115,000**

16.2.24 There are individual officers in certain grades who do not qualify for 70% or 100% duty remission by virtue of their salary but are required to perform extensive field duties based on their posting and nature of work. For these officers, the car is, therefore, an essential tool that enable them to carry out their work. Provision has, thus, been made for such officers to benefit from the grant of duty remission of up to Rs 100000 on a car with engine capacity of up to 1400 cc subject to the approval of the Committee under the Chairmanship of the Ministry of Finance, Economic Planning and Development (MOFEPD). Besides, they are refunded official travelling cost at approved rates.

16.2.25 The above provisions are also applicable to Advisers/Officers on contract employment who are required to perform extensive field duties. We are reviewing the present quantum.

### **Recommendation 6**

#### **16.2.26 We recommend that:**

- (i) applications for Rs 115,000 duty exemption from individual officers in certain grades whose postings require them to perform official travelling by car on a regular basis should continue to be looked into by the Committee under the Chairmanship of the MOFEPD and comprising representatives of the Pay Research Bureau and the Ministry of Public Service, Administrative and Institutional Reforms (MPSAIR); and
- (ii) beneficiaries of Rs 115000 duty exemption should also be eligible for loan facilities for the purchase of such cars on the same terms and conditions as at paragraph 16.2.45(a) and be refunded official mileage as recommended at 16.2.68 (No. 5).

### **Recommendation 7**

16.2.27 We recommend that officers in grades listed at Annex II to this Chapter and those qualifying for duty exemption under sub-paragraphs 16.2.22 (i), (ii) and (iii) as well as those entitled to 100% duty exemption on a car should benefit from the Rs 115000 duty exemption should the duty exemption based on 70% or 100% be less than Rs 115000.

**Recommendation 8**

**16.2.28 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, opt for the purchase of a duty remitted 2 x 4 or 4 x 4 Double Cabin pick up in lieu of 70% or 100% duty exemption on a car as per provisions at paragraph 16.2.15 (No 4). This provision is, however, not meant for general application but for genuine cases only.**

**Recommendation 9**

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

**Car Benefits to Officers on Temporary Appointment****Recommendation 10**

**16.2.30 We recommend that an officer on temporary appointment who:**

- (a) has taken advantage of duty exemption on a car and leaves the service or resigns from service or is reverted to his former post, should be required to reimburse proportionate excise duty on his reversion or if his departure occurs within four years as from the date of the purchase of the duty exempted car; and**
- (b) has opted for the payment of a monthly car allowance in lieu of duty exemption, as specified at paragraph 16.2.15 would no longer be entitled to the payment of same as from the date of reversion to his former position.**

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

16.2.31 Barring a few exceptions, the provisions governing duty exemption and loan facilities for the purchase of a car to Advisers/Officers employed on contract are the same as those for public officers on permanent and pensionable establishment. However, they are required to furnish security to cover the full amount of the loan contracted.

16.2.32 The Advisers/Officers on contractual employment may also opt for the payment of a monthly car allowance in lieu of duty exemption. However, once they exercise this option, it becomes irrevocable for the duration of the first contract and can only be reviewed on renewal of the contract.

**Recommendation 11**

**16.2.33 We recommend that Advisers/Officers on contractual employment 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 renewal of the contract.

- 16.2.34 We further recommend that Supervising Officers of Ministries/Departments should ensure that the contract document of Advisers/Officers on contract employment 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 from service.

#### Recommendation 12

- 16.2.35 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 once every five years or of a higher engine capacity not exceeding 2250 cc subject to the provisions at paragraph 16.2.19

or

the payment of a monthly car allowance of Rs 9270 in lieu thereof

and

be refunded travelling expenses as at paragraph 16.2.68 (No. 2)

- (ii) Advisers/Officers on contract employment drawing a monthly salary in the range of Rs 94500 and up to Rs 110125 a month would be eligible for

either

100% duty exemption on a car with engine capacity of up to 1601 cc once every five years or a car of higher engine capacity not exceeding 2050 cc subject to the provisions at paragraph 16.2.19

or

the payment of a monthly car allowance of Rs 6315 in lieu thereof

and

be refunded travelling expenses as at paragraph 16.2.68 (No. 2);

(iii) Advisers/Officers on contract employment drawing a monthly salary in the range of Rs 64400 and up to Rs 91375 a month as well as Advisers employed in the capacity of professionals as mentioned at paragraph 16.2.15 (No. 3), would benefit from:

either

100% duty exemption on a car with engine capacity of up to 1500 cc once every seven years or a car of higher engine capacity not exceeding 1850 cc subject to the provisions at paragraph 16.2.19

or

the payment of a monthly car allowance of Rs 3980 in lieu thereof

and

be refunded travelling expenses as at paragraph 16.2.68 (No. 2);

(iv) a retired public officer who has benefited from duty exemption on a car and subsequently qualifies for same, by virtue of employment on contract, should not be allowed to purchase another duty free 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.

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

##### **Recommendation 13**

16.2.36 We recommend that Advisers/Officers on contract employment 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 115000 for the purchase of a car with engine capacity of up to 1400 cc

or

the option for the payment of a monthly car allowance of Rs 2165 in lieu thereof of Rs 115000 duty exemption.

and

be paid mileage for official travelling at appropriate rates as specified at paragraph 16.2.68 (No. 5).

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

16.2.37 The duration of the exemption of duty on motor vehicles as per the relevant provisions of the Customs and Tariff Act 1988, as subsequently amended, lasts for four years. Hence, whenever the employment (permanent or contract) of a beneficiary of duty remission is terminated or expires within a period of four years as from the date of purchase of a car, he is required to reimburse the duty on a *pro-rata* basis. This provision should continue to prevail.

#### Recommendation 14

##### 16.2.38 We recommend that:

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

#### Duty Exemption on autocycle/motorcycle

16.2.39 Some field staff, at the lower levels, are required to move to different sites of work during the day in the performance of their duties. The corresponding grades of such categories of staff are listed at Annex III of this Chapter. Previously, these officers were benefiting from duty exemption on autocycle/motorcycle and were allowed to renew their autocycle/motorcycle after seven years as from the date of purchase. But, pursuant to an amendment in the Excise Act, duty on autocycle/motorcycle of engine capacity of up to 125 cc has been waived.

16.2.40 As recommended at paragraph 16.2.54 of Section II of this Chapter, Annex III is being maintained for the purpose of the grant of loan facilities to purchase the autocycle/motorcycle to these officers.





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

- 16.2.41 Presently, loan facilities are granted to public officers for the purchase of a motor vehicle/ autocycle/motorcycle at a rate of interest of 4% per annum.
- 16.2.42 Eligibility to these facilities and the amount of loan advanced are subject to the public officers satisfying the criteria set for each category as elaborated under this section. For instance, while certain officers are eligible for loan facilities to purchase a duty exempted car, another category is granted loan facilities to purchase a car from the local market. Yet another category of officers is granted loan facilities to purchase an autocycle/motorcycle for performing official travelling.
- 16.2.43 Unions and Federations have pleaded for a lowering of the interest rate which today stands at 4%. We are reconsidering same and making appropriate recommendation to that effect. We are also introducing a new scheme in support of Government's commitment and engagement in decarbonisation strategies, which is expected to encourage public officers to move towards Eco-friendly/electric cars. To this end, the MOFEPD may consider the advisability of granting up to 50% remission on registration fees on electric cars. As regards policy issues thereto related, these will be dealt with by the High Powered Committee.

### Recommendation 15

#### 16.2.44 We recommend that:

- (i) as from 01 January 2021, interest on loan for the purchase of a motor vehicle, motorcycle and bicycle should be at 3% per annum;
- (ii) notwithstanding the above, for the said beneficiaries who purchase an electric car/electric motorcycle, the rate of interest should be at 1% per annum;
- (iii) interest on loan taken between the period 01 January 2021 up to the publication of the Report should be recalculated on the basis of the recommended rate of interest; and
- (iv) beneficiaries who have availed of loan facilities prior to 01 January 2021 should be allowed to benefit from the new interest rate, provided that they reimburse the outstanding amount of the loan.

### Recommendation 16

#### 16.2.45 We further recommend that:

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

or

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

- (b) officers drawing a monthly salary in the range of Rs 91375 and up to Rs 110125, except Accounting/Responsible Officers drawing a monthly salary of Rs 110125, would be eligible for loan facilities of up to 18 months' salary refundable in 60 monthly instalments

or

a maximum loan equivalent to 15 months' salary refundable in 48 monthly instalments for a subsequent purchase;

- (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 paragraphs (a) and (b) above for the purchase of a car on which there is no duty exemption;
- (d) officers, as at sub paragraph (c) above, would again be eligible for loan facilities to purchase a duty exempted car after five or seven years, as appropriate, have elapsed as from the date they last took advantage of loan facilities;
- (e) officers qualifying for duty exemption of up to Rs 115000 as per recommendation at paragraph 16.2.26 would be eligible for loan facilities on the same terms and conditions as at paragraph (a) above;
- (f) officers qualifying for travel grant but not eligible 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 have to perform official travelling by car on a regular basis may be granted, subject to the approval of their Supervising Officer, loan facilities of up to 21 months' salary refundable in 84 monthly instalments 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 37450 but less than Rs 47675 and who have to attend duty on a regular basis at such hours when public and/or official transport is not available may be granted, subject to the approval of their Supervising Officer, loan facilities of up to 21 months' salary refundable in 84 monthly instalments for the purchase of a car of up to eight years old on which duty is not exempted;
- (i) officers specified at paragraphs (f), (g) and (h) above can renew the car 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 the outstanding loan, if any, is cleared. The quantum of the loan should be equivalent to 15 months' salary refundable in 60 monthly instalments for the second and subsequent purchases; and

- (j) beneficiaries who have availed of loan facilities to purchase a car/motorcycle/autocycle/bicycle, either for the first time or for renewal, and fail to produce documentary evidence of the purchase, should refund the whole 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 forego his chance for further loans.

#### **Auto Cycle to Field Supervisors (Scavenging) – District Councils**

- 16.2.46 Field Supervisors (Scavenging) in district councils, except those at the Black River District Council, are required to call at different sites of work on the same day in the performance of their duties. Hence, provision has been made for these officers to benefit from loan facilities to purchase an autocycle. This arrangement is being maintained.

#### **Recommendation 17**

- 16.2.47 We recommend that Field Supervisors (Scavenging) in District Councils, except those at the Black River District Council, should continue to benefit from loan facilities as per relevant provisions at paragraph 16.2.54 for the purchase of an autocycle with engine capacity of up to 125 cc once every seven years.**

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

##### **Recommendation 18**

- 16.2.48 We recommend that a beneficiary who does not take advantage of loan facilities for the purchase of a duty exempted car, and subsequently applies for loan facilities would be eligible for same up to a quantum to be determined by the Accountant-General on a *pro-rata* basis to be reimbursed in monthly instalments within five or seven years, as appropriate, as from the date of purchase of the car.**
- 16.2.49 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 for the purchase of Autocycle/Motorcycle**

- 16.2.50 Provisions exist for certain categories of officers falling under **Annex III** of this volume, to benefit from loan facilities for the purchase of autocycle/motorcycle, equivalent to the price of the autocycle/motorcycle up to a maximum of 15 months' salary, which is made refundable with interest in 84 months' instalments.
- 16.2.51 These officers can take advantage of such loan facilities only after a period of seven years as from the date of their last acquisition on similar terms and conditions as for their first purchase.

- 16.2.52 Presently, officers who qualify for loan facilities for the purchase of a motorcycle/autocycle but drawing a monthly salary of Rs 27850 and above, or a salary the minimum of which is not less than Rs 17050 a month, are provided loan facilities up to 21 months' salary and refundable with interest in 84 monthly instalments, for the purchase of a non-duty exempted car of up to eight years old.
- 16.2.53 We are reiterating these provisions and making necessary adjustments in line with the Excise Act wherever needed.

### **Recommendation 19**

#### **16.2.54 We recommend that:**

- (a) officers whose grades are listed at Annex III to this Chapter should continue to benefit from loan facilities for the purchase of an autocycle/motorcycle with engine capacity of up to 125cc once every seven years;**
- (b) the quantum of the loan should be equivalent to the price of the autocycle/motorcycle but not exceeding 15 months' salary and should be refundable 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 from the date of their last purchase, under the same terms and conditions as for their first purchase.**

### **Recommendation 20**

#### **16.2.55 We recommend that:**

- (a) officers whose grades are listed at Annex III to this Chapter and who are drawing either a monthly salary of Rs 32350 and above or a salary in a scale the minimum of which is not less than Rs 19525 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 16.2.45 (g); and**
- (b) officers whose grades are listed at Annex III to this Chapter 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 16.2.45(g).**

### **Autocycle/Motorcycle Loan Facilities to Officers whose grades are not listed at Annex III**

- 16.2.56 Currently, provisions have been made to allow those officers, who are required to attend duty on hours when public and/or official transport is not available, to benefit from loan facilities for the purchase of autocycle/motorcycle with engine capacity of up to 125 cc, up to a maximum of 15 months' salary and refundable with interest in not more than 84 monthly instalments, subject to the approval of their Supervising Officer.

16.2.57 This facility has been extended to officers who, in the course of their work, have to attend different sites of work on the same day and also to employees of the Tradesman grade who are required to be "on-call" to attend to emergencies after normal working hours, during Weekends and Public Holidays.

### **Recommendation 21**

**16.2.58 We recommend that individual officers drawing salary in a scale the maximum of which is not less than Rs 27400 a month and are 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, subject to the approval of their Supervising Officers, loan facilities for the purchase of an autocycle or motorcycle with engine capacity of up to 125 cc as per terms and conditions as per relevant provisions at paragraph 16.2.54.**

**16.2.59 We also recommend that employees of the Tradesman grade who are required to be 'On-Call' to attend to emergencies after normal working hours, during Weekends and Public Holidays may be granted, subject to the approval of the Supervising Officer, loan facilities to purchase an autocycle or motorcycle with engine capacity of up to 125 cc, refundable in 84 monthly instalments. Such employees should use their autocycle/motorcycle to attend to emergencies while "On-Call".**

### **Bicycle Loans**

16.2.60 An officer who uses a bicycle for official travelling is presently granted loan facilities equivalent to the price of the bicycle every seven years with interest refundable in 84 monthly instalments. We are maintaining this provision.

### **Recommendation 22**

**16.2.61 We recommend that officers who are required to use their bicycle for official travelling should be granted loan facilities, equivalent to its market price, every seven years and refundable in 84 monthly instalments.**

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

16.2.62 Expatriates and Mauritian nationals employed on contract basis are allowed to benefit from similar loan facilities as officers serving in a substantive capacity in the Public Sector at corresponding levels, subject to subscribing to a bank guarantee to cover the amount of loan. However, Advisers/Officers on contract drawing a government pension are not required to subscribe to a bank guarantee.

16.2.63 Advisers/Officers, including expatriates, who are unable to subscribe to a bank guarantee are granted loan facilities equivalent to 12 months' salary. In case their contract is not renewed, the gratuity payable on termination or expiry thereof, is retained.

## Reimbursement of Loan

### Recommendation 23

#### 16.2.64 We recommend that:

- (i) expatriates and Advisers/Officers of Mauritian nationality, employed on contract basis, may be granted loan facilities in accordance with what obtain for officers at corresponding grades/salary levels in the Civil Service subject to production of a bank guarantee covering the full amount of the loan;
- (ii) advisers/officers on contractual employment drawing a retirement pension from the Government may avail of loan facilities as at subparagraph (i) above, without a bank guarantee;
- (iii) advisers/officers including expatriates 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 refundable in 48 monthly instalments subject to the conditions that they are legally bound to reimburse, forthwith, the outstanding loan on termination or expiry of contract;
- (iv) advisers/officers on contract employment who have already taken 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
- (v) advisers/officers on contract employment who have taken advantage of loan facilities from the Accountant-General Department 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

- 16.2.65 With the publication of a Report, the travelling allowances including travel grant and mileage rates are revised, taking into consideration the price of petrol and the running costs, amongst others. Whereas, for refund of travelling by bus, revision takes place when there is a rise in bus fares.
- 16.2.66 However, reviewing the different rates each time there is a change in the price of petrol would prove tedious and administratively inconvenient as well as inefficient cost wise. Hence, in computing the different rates, provision is also made for a safety net to cater for fluctuations in the price of petrol in the local market so that it is not necessary to revise the rates with each fluctuation.
- 16.2.67 The revised rates of the different allowances are hereunder provided in the table. **It is assumed that all claims submitted in relation to travelling allowances should be based on the most economical route taken.**

#### Recommendation 24

- 16.2.68 We recommend that the monthly travelling allowances as well as mileage rates be revised as per table below:

No.	Categories of Officers	Travelling Allowances/Mileage Rates
1.	Officers drawing a monthly basic salary of Rs 97625 or more and eligible for 100% duty exemption on a car of up to 1850 cc, excluding beneficiaries of self/chauffeur driven car.	A monthly fixed cost allowance of Rs 2460 and a monthly travelling allowance of Rs 12000  OR  refund of mileage, subject to the approval of the Supervising Officer, at the rate specified at (No. 5) (ii) below together with a monthly commuted allowance of Rs 3260 in case officers perform official travelling during the month.
2.	(i) Officers drawing a monthly basic salary of Rs 64400 but less than Rs 97625 including officers whose grades are mentioned at paragraph 16.2.15 (No. 3) who are eligible for 100% duty exemption for the purchase of a car.  (ii) Officers drawing a monthly salary of Rs 54200 and above in a scale the maximum of which is not less than Rs 77950.	A monthly travelling allowance of Rs 12000.  OR  refund of mileage, subject to the approval of the Supervising Officer, at the rate specified at (No. 5) (ii) below together with a monthly commuted allowance of Rs 3260 in case officers perform official travelling during the month.

No.	Categories of Officers	Travelling Allowances/Mileage Rates
3.	Officers drawing a monthly basic salary of Rs 47675 and up to Rs 62700 and who are not eligible for 100% duty exemption but own a car.	A monthly travel grant of Rs 7500.
4.	Officers drawing a monthly basic salary of Rs 44800 and Rs 46100 as well as those not owing a car but drawing a monthly basic salary of Rs 47675 or more and who are not in receipt of a travel grant or travelling/petrol allowance.	A monthly travelling allowance of Rs 2420  OR refund of bus fares, whichever is higher.
5.	Officers performing official travelling by car but not eligible for travel grant /travelling allowance.	(i) Refund of mileage for official travelling at the rate of Rs 10.60 per km for the first 800 km. (ii) Rs 6.60 per km for mileage in excess of 800 km. (iii) Rs 6.60 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.
6.	Officers performing official travelling by motorcycle.	(i) Refund of mileage for official travelling at the rate of Rs 3.40 per km. (ii) Rs 2.45 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.
7.	Officers performing official travelling by autocyple.	(i) Refund of mileage for official travelling at the rate of Rs 2.80 per km. (ii) Rs 1.90 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.



**Recommendation 25**

**16.2.69 We also recommend that:**

- (i) (a) officers falling under the categories as defined at (No. 1) and (No. 2) at paragraph 16.2.68 above would be eligible for a monthly commuted allowance of Rs 4710; and**
- (b) officers falling under the categories as defined at (No. 3) at paragraph 16.2.68 above would be eligible for a monthly commuted allowance of Rs 3350,**  
**if, during a whole calendar month, the beneficiary was on approved leave with pay 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;**
- (ii) officers specified at (No. 2) and (No. 3) at paragraph 16.2.68 should not necessarily 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; and**
- (iii) officers eligible for a travel grant of Rs 7500 or travelling allowance of Rs 12000 or mileage allowance may claim for same on a car owned by their father/mother/spouse provided no two persons are claiming travelling allowance/travel grant/mileage allowance on the same car.**

**16.2.70 We recommend the payment of a monthly travel grant of Rs 7500 along with loan facilities to purchase a car on terms and conditions as at paragraph 16.2.45 to officers who would have drawn a monthly salary of Rs 35400 or more, with effect from 01.01.13, 01.01.14 and 01.01.15 with the 2013 PRB Report.**

**16.2.71 We recommend that 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, would continue to benefit from a monthly travelling allowance of Rs 2420 or refund of bus fares, whichever is higher.**

**16.2.72 We further recommend that the refund of travelling and mileage allowances in respect of officers in the categories specified at (No. 1) to (No. 5) at paragraph 16.2.68 should also apply to Advisers/Officers on contract employment at corresponding levels.**

**16.2.73 We also recommend that on days the officers are not required to perform official travelling they should continue to be refunded travelling expenses, for attending office, by bus.**

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

16.2.74 Presently, officers who are required to perform field duties in the course of their work and who are entitled to a travelling allowance or a travel grant are allowed to opt for a monthly commuted allowance along with refund of mileage at appropriate rates. We are reiterating this provision.

### **Recommendation 26**

**16.2.75 We recommend that officers eligible for:**

- (i) a monthly travelling allowance as per provisions of (No. 1) and (No. 2) at paragraph 16.2.68;**
- (ii) a travel grant and performing official travelling should be paid either a monthly travel grant of Rs 7500, or**

**may, subject to the approval of the Supervising Officer, be allowed to opt for the payment of a monthly commuted allowance of Rs 3260 together with refund of mileage allowance at the rate of Rs 6.60 per km in lieu of the travelling allowance/travel grant, provided they perform official travelling in that month.**

### **Travelling Benefits for officers during Pre-Retirement Leave and for Interdicted Officers upon Reinstatement**

16.2.76 Presently, officers who are entitled to a monthly commuted travelling allowance or travel grant are paid same during their pre-retirement leave even though they do not attend duty at all in a month. Moreover, those officers who were in receipt of such benefits prior to their interdiction, are also refunded a commuted allowance of either Rs 4570 or Rs 3255, whichever is applicable, upon their reinstatement to their substantive positions. These provisions should continue to be in force.

### **Recommendation 27**

**16.2.77 We recommend that:**

- (i) officers who are entitled to a monthly commuted travelling allowance or travel grant as specified at (No. 1), (No 2) and (No. 3) of paragraph 16.2.68 should continue to be paid same during their pre-retirement leave even though they do not attend duty at all in a month;**
- (ii) officers as specified at paragraph 16.2.69 (i) (a) and (b) who were entitled to a commuted allowance/travel grant prior to their interdiction, should be paid the monthly commuted allowance of either Rs 4710 or Rs 3350 whichever is applicable, upon their reinstatement, provided they owned a car during the interdiction period; and**
- (iii) officers as specified at (No. 1) to (No. 4) of paragraph 16.2.15 who are in receipt of a monthly car allowance in lieu of duty exemption should continue to draw same during their pre-retirement leave.**

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

- 16.2.78 Refund of costs for official travelling is at present being effected at the rate of Rs 10.30 comprising both fixed and variable costs for the first 800 km and at the rate of Rs 6.50, comprising variable costs only, for official mileage in excess of 800 km on a month-to-month basis.
- 16.2.79 In view of variations in the extent of field duties carried out, the amount of official distance covered may vary from month to month. Thus, an officer may perform official travelling of less than 800 km in a particular month and more than 800 km in another. To cater for such situations, the refund of travelling expenses is readjusted at the end of each financial year to ensure that the higher rate of refund is applied on an aggregate of up to a maximum of 9600 km over the period of twelve months.
- 16.2.80 Provisions also exist for adjustment in the refund of mileage allowance to certain categories of officers who, by nature of their work, are regularly required to perform official travelling during specific periods of the year. The adjustment is meant to assist them towards the fixed costs incurred in respect of their car over the financial year.
- 16.2.81 The above provisions are being maintained.

**Recommendation 28****16.2.82 We recommend that:**

- (i) the refund of official mileage on the aggregate distance travelled by field officers in any financial year should be re-computed at the rate of Rs 10.60 per km for up to a maximum of 9600 km and Rs 6.60 for distance in excess of 9600 km and reimbursement, if any, be made to eligible officers;**
- (ii) the provisions of the recommendation at paragraph (i) above should be applicable to officers who are required to work during a specific period for a duration of five or more months in each year; and**
- (iii) the provisions at paragraph (i) above would be applicable on a *pro-rata* basis to officers proceeding on leave with or without pay for a period exceeding three months.**

**Refund of Travelling by Bus**

- 16.2.83 Officers who attend duty by bus are refunded *in toto* travelling expenses incurred for journeys between their residence and place of work provided the distance is not less than 1.6 kilometres.
- 16.2.84 Officers, on permanent and pensionable establishment, are refunded their monthly travelling expenses at the rate of:
- (i) 20 days for those working on a five-day week basis; and
  - (ii) 24 days for those working on a six-day week basis.

- 16.2.85 Officers working on shift and those serving in a temporary capacity are refunded travelling expenses on the basis of the number of days of attendance. For shift workers, Management is allowed for administrative convenience, to work out an appropriate mode of refund of travelling expenses in relation to the average number of working days in a month, subject to the approval of the MPSAIR.
- 16.2.86 Refund of travelling expenses for Educator Primary Sector is made at the rate of 16 days a month and for Educator Secondary Sector at the rate of 15 days monthly.
- 16.2.87 As the existing provisions are adequate, we are maintaining them.

### **Recommendation 29**

- 16.2.88 The present mode of refund of travelling expenses to employees for attending duty by bus should be maintained. As regards the refund of travelling expenses to Educator Primary Sector and Educator Secondary Sector computation for such refund should be based on 16 days a month and 15 days a month respectively.**

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

- 16.2.89 Some officers use their own means of transport to attend duty and are paid a monthly travelling allowance of Rs 420 or the amount representing refund of bus fares for attending work during the month, whichever is the higher.

### **Recommendation 30**

- 16.2.90 We recommend that the monthly travelling allowance payable to officers who use their own means of transport to attend duty be revised to Rs 500 or the amount which would have been refundable by bus for attending work during the month, whichever is higher.**

### **Official Travelling by Bus**

- 16.2.91 Officers who are required to perform official travelling by bus are refunded the cost of the bus fares incurred *in toto*. We are maintaining this provision.

### **Recommendation 31**

- 16.2.92 We recommend that employees who are required to perform official travelling by bus should continue to be refunded their bus fares *in toto*.**

### **Bicycle Allowance**

- 16.2.93 Officers performing official travelling on bicycle are paid a monthly allowance of Rs 275. However, those who use their bicycles on bad roads are paid an additional amount of Rs 125 monthly. We are maintaining this provision while reviewing the quantum of the allowances.

**Recommendation 32**

**16.2.94 We recommend that:**

- (i) the monthly allowance payable to officers performing official travelling on bicycle be revised to Rs 300; and**
- (ii) the additional monthly amount payable to those officers using their bicycle on bad roads be revised to Rs 140.**

**Walking Allowance**

16.2.95 Officers who are required to walk while performing their duties because their places of work are not accessible by vehicles, are paid a monthly allowance of Rs 275. We are reviewing the allowance.

**Recommendation 33**

**16.2.96 We recommend that the monthly walking allowance payable to officers who are required to walk in the performance of their duties because of inaccessibility by vehicles be revised to Rs 300. This allowance should also be paid to Rodriguan public officers, wherever applicable.**

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

16.2.97 Certain employees who suffer from foot/ leg/limb disabilities face difficulties to walk from their residence or office to catch a bus. Under these circumstances, the provision that officers are refunded bus fares whenever the distance for any trip between residence to office exceeds 1.6 km, shall not be applicable. These officers should continue to be refunded their bus fares as recommended below.

**Recommendation 34**

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

**16.2.99 We also recommend that subject to the approval of the MPSAIR, the provisions of the above recommendation may, on production of a medical certificate from a Government Medical Officer, be extended on a case to case basis to an officer though not suffering from a physical disability but who faces more or less the same sort of problem to attend duty and back.**

**16.2.100 We further recommend that officers, who on account of the operational needs of the organisation have to leave office late in the evening, may be refunded travelling expenses on an alternative route due to security reasons, subject to the approval of the Supervising Officer.**



#### Section IV – Government Official Car Scheme

16.2.101 The broad provisions governing the Government Official Car scheme, that is, the eligibility as well as the attached conditions are set out as hereunder:

- (i) Judges as well as officers drawing a monthly basic salary of Rs 110, 000 and above are entitled to a government official car together with the payment of fuel allowance and a driver's allowance or services of a driver, whichever is applicable. The car is meant for both their official travelling and private use. However, they have to bear the costs of "routine maintenance" in addition to providing shelter for the car;
- (ii) Accounting/Responsible Officers, including Chief Executives of Parastatal Organisations and other Statutory Bodies and Local Authorities as well as Heads of Departments in the civil service, drawing a monthly basic salary of Rs 101,000 but less than Rs 110, 000, benefit from a self-driven government official car, both for official and private use together with the payment of a monthly fuel allowance;
- (iii) while computing the retirement benefits of beneficiaries of the government official car scheme even if they have not taken advantage of the car, the monetary value of the private use of the official car which is determined by the High Powered Committee, is also taken into account. They have to pay tax in respect of the use of the car for private purposes;
- (iv) the beneficiaries, while proceeding on retirement at the age of 55 years or more, may either purchase the official car allocated to them at a depreciated price as established by the Ministry of Finance, Economic Planning and Development or may opt to buy a new duty exempted car within the prescribed ceiling value;
- (v) in lieu of the government official car, the beneficiaries may opt for the payment of a monthly car allowance together with a monthly fuel allowance and 100% duty exemption for the purchase of a car within the prescribed ceiling value as well as loan facilities;
- (vi) the renewal period of government official cars allocated to eligible officers, except for Judges and Officers at this level and above, is five years or as may be determined by the High Powered Committee. The latter also looks into other benefits related to chauffeur/self-driven government car such as petrol allowances, services of a driver, driver's allowance and monetary value for private use of the car for pension purposes; and
- (vii) the duty-free certificate issued to beneficiaries of official car and self-driven car who are eligible for 100% duty exemption on car, on retiring at the age of 55 and above, remains valid as from the date they proceed on pre-retirement leave up to six months after the effective date of their retirement.

The reasons for which the Government Official Car Scheme was introduced are still valid. We are, accordingly, maintaining the scheme and all the provisions related thereto.

**Recommendation 35****16.2.102 We recommend that:**

- (i) **Judges and officers drawing a monthly salary of Rs 119500 and above should continue to be entitled to**

**either**

**a government official car, within the prescribed ceiling value, for official use as well as for private purposes together with the payment of a monthly fuel allowance, as may be determined by the High Powered Committee (HPC) and a driver's allowance of Rs 8820 a month or the services of a driver, wherever applicable**

**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 of up to 2000 cc together with loan facilities up to the corresponding ceiling value reimbursable in 60 monthly instalments and a monthly driver's allowance of Rs 8820.**

- (ii) **Accounting/Responsible Officers drawing a monthly basic salary of Rs 110125 but less than Rs 119500 should continue to be entitled to**

**either**

**a self-driven government official car within the prescribed ceiling value for official use as well as for private purposes, together with the payment of a monthly fuel allowance 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 of up to 1850 cc together with loan facilities up to the corresponding ceiling value reimbursable in 60 monthly instalments.**

**16.2.103 We also recommend that officers, falling under categories at paragraph 16.2.102 who opt for the payment of a monthly car allowance together with 100% duty exemption in lieu of the official car, would be allowed to take advantage of the duty exemption and loan facilities provided they reimburse outstanding loan, if any, on the car purchased previously.**

**16.2.104 We further recommend that officers who wish to renew their duty exempted car purchased on terms and conditions as laid down at paragraph 16.2.102 above should, at the expiry of the five-year period, be granted loan facilities up to a maximum of 15 months' salary at an interest rate of 3% per annum refundable in 48 monthly instalments.**



**Recommendation 36**

**16.2.105 We recommend that the HPC should continue to look into the provisions regarding other benefits related to chauffeur-driven/self-driven government cars such as petrol allowances, services of a driver and the monetary value for private use of car for pension purposes.**

**Ceiling Value and Renewal Period for Chauffeur-Driven/Self-Driven Government Car**

16.2.106 Officers eligible for official/chauffeur-driven/self-driven cars are allowed to renew their official car every five years. However, the renewal period for Judges and officers at this level and above is four years.

**Recommendation 37**

**16.2.107 We recommend that:**

- (i) except for Judges and Officers at this level and above, the renewal period of government official cars allocated to eligible officers should be five years;**
- (ii) the renewal period of government official cars allocated to Judges and officers at this level and above should continue to be four years;**
- (iii) an officer qualifying for a government official car and who opts for same in lieu of a car allowance should in the first instance be allocated a car of less than five years old from the pool, if available, or a brand new car within the corresponding ceiling value, subject to availability of funds; and**
- (iv) an officer who has been allocated an official car from the pool would be allowed to renew this car on its reaching five years as from the date of first registration by another one of less than five years.**

**16.2.108 We further recommend that beneficiaries of government official cars may be allowed to top up the difference between the duty exempted price of the car and their corresponding prescribed ceiling value, subject 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 government would not bear any additional liability that may be attributed to the topping up amount in case the car is damaged in an accident.**

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

16.2.109 As stipulated in our Report, certain categories of officers inclusive of Chief Executives/Responsible and Accounting Officers, appointed on or after 01 January 2013 and drawing a monthly salary of Rs 110000 or above, are entitled to either opt for the services of a Driver on the establishment of the organisation or opt for a driver's allowance in lieu of the services of a Driver. Nevertheless, the approval of the

HPC may be sought to allow these officers to benefit the services of a Driver either on the establishment of the organisation or from an appropriate pool.

### **Recommendation 38**

#### **16.2.110 We recommend that:**

- (i) Judges and Chief Executives/Responsible and Accounting Officers of Ministries/Departments who were drawing a monthly salary of Rs 47500 and above as at 30 June 2008 and who have been provided with the services of a driver on the establishment of the organisation may continue with the present 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 119500 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 paragraph (ii), requests from officers entitled to a chauffeur driven car for the provision of the services of a driver in lieu of the allowance, should be submitted to the High Powered Committee for examination and approval on a case to case basis, taking into consideration, among others, the exigencies of their official functions and associated time commitment.**

**16.2.111 The provisions at paragraphs 16.2.102 above also apply to Chief Executives of Municipal Councils and District Councils in respect of the payment of the Driver's allowance.**

#### **Government Official Car (Chauffeur-Driven/Self-Driven) to Officers on Leave/ Mission or in Acting/Temporary Capacity**

#### **Retention of Official Car during period of leave abroad and payment of petrol allowance**

16.2.112 Existing provisions state that currently, an officer who qualifies for an official car may retain the responsibility of the car or continue to draw the monthly car allowance in lieu of the official car, whichever applicable, while on mission abroad or leave with pay for a period of up to six months. For officers proceeding on leave with pay for a period exceeding six months, the High Powered Committee is empowered to determine on a case-to-case basis, whether request for the retention of government cars or the payment of the monthly car allowance in lieu may be sustained. We are reiterating the existing provisions.

### **Recommendation 39**

#### **16.2.113 We recommend that:**

- (i) officers entitled to a government official car (Chauffeur-Driven/ Self-Driven), may continue to retain the responsibility of the car or continue to**

**draw the monthly car allowance in lieu of the official car, while on mission abroad or leave with pay for a period of up to six months. This recommendation should also apply to beneficiaries posted to our missions abroad; and**

- (ii) the HPC shall continue to examine, on a case-to-case basis, requests for the retention of government cars or the payment of the monthly car allowance in lieu thereof to officers proceeding on leave with pay for the period in excess of six months.**

#### **Duty Exemption to Officers eligible for Chauffeur-Driven Government Car for the purchase of a car for private use**

16.2.114 Certain categories of officers at the level of Permanent Secretary and above and who are entitled to an official car, are, by virtue of their work, often required to put in additional hours of work beyond normal office hours. In the given circumstance, they aver that their family are deprived of the use of the official car for as long as they are required to be present at work. In account of their grievance, provision has been made to enable such officers to benefit from duty exemption on the purchase of a car, within the prescribed ceiling value, subject to the approval of the HPC. We are maintaining the prevailing provisions.

#### **Recommendation 40**

**16.2.115 We recommend that requests from eligible officers for duty exemption for the purchase of a car for private use renewable every seven years together with loan facilities, over and above their present entitlement to an official car, should be looked into by the HPC on a case-to-case basis.**

**16.2.116 Judges and Officers at this level and above, should be allowed to renew the duty exempted car of up to 2250 cc purchased for private use every five years, subject to the approval of the HPC.**

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

16.2.117 Officers appointed in a temporary capacity and who qualifies for an official car may at present either opt to be provided with an official car from the pool, for both official travelling and private use, or opt for the payment of a monthly car allowance in lieu of the official car. These officers may also, subject to availability and wherever applicable, benefit from the services of a Driver from the organisation. The existing provisions are appropriate and, therefore, being upheld.

#### **Recommendation 41**

**16.2.118 We recommend that officers appointed in a temporary capacity in positions carrying the benefit of an official car should continue to be provided with a government/organisation car from the pool both for official travelling and private purposes. Such officer may be provided with the services of a driver from the organisation, if available.**

**16.2.119 We also recommend that an officer appointed in a temporary capacity in a grade carrying the benefit of an official car may be allowed to opt for the payment of a monthly car allowance, in lieu of the official car, together with the payment of a monthly fuel allowance which is determined by the HPC. The officer would also be eligible for the monthly driver's allowance of Rs 8820.**

#### **Allocation of Chauffeur-Driven Cars to Officers Appointed in an Acting Capacity**

16.2.120 The provisions of our Report highlight the criteria that have to be fulfilled by certain officers appointed in an acting capacity or assuming the duties of a higher office, to benefit from the use of a chauffeur-driven official car or opt for a monthly car allowance in lieu of the official car, or driver's allowance and fuel allowance, as the case may be. The recommendations are being maintained and the salary scale is being reviewed in line with the Master Salary Conversion Table.

#### **Recommendation 42**

**16.2.121 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 119500 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 as appropriate**

**or**

**a monthly car allowance in lieu of the official car together with a driver's allowance and fuel allowance as appropriate.**

**16.2.122 We recommend that officers appointed to act or assigned duties in post carrying a monthly salary of Rs 119500 and above be exceptionally granted either the use of an organisation car along with the services of a driver, if available, or a driver's allowance during their period of actingship, irrespective of the number of days they are on actingship or assignment of higher duties.**

#### **Recommendation 43**

**16.2.123 We recommend that officers, appointed to act or assigned duties for a period exceeding one year in a position of an Accounting/Responsible Officer carrying a monthly salary of Rs 110125 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 as appropriate**

**or**

**a monthly car allowance in lieu of the official car and fuel allowance as appropriate.**

#### **Recommendation 44**

**16.2.124 We recommend that the HPC should, on a case-to-case basis, continue to look into, the extension of the recommendation at paragraph 16.2.123 to an officer acting in a grade carrying a monthly salary of at least Rs 119500 though not in an Accounting/Responsible position.**

#### **Chauffeur-Driven Car Benefit to Officers Assigned the Duties at the level of Permanent Secretary and above**

16.2.125 Provisions exist for officers assigned the duties of the post of Secretary to the President and Secretary, Public and Disciplined Forces Service Commissions and subsequently appointed in an acting capacity to a grade carrying the benefit of an official car to retain the official car or to take advantage of a car from the pool, pending their substantive appointment. They may also opt for a monthly car allowance in lieu of the official car. These officers may seek the approval of the HPC to request the services of a driver or claim for an allowance thereof. These benefits are also reckoned at the time of retirement of those officers for pension purposes. These provisions are being upheld.

#### **Recommendation 45**

**16.2.126 We recommend that:**

- (i) officers assigned the duties of the post of Secretary to the President and Secretary, Public and Disciplined Forces Service Commissions who are subsequently appointed in an acting capacity in a grade carrying the benefit of a chauffeur-driven/ official car, may be allowed to retain the official car or be provided with a car from the pool until their substantive appointment or may opt for a monthly car allowance in lieu thereof. Such officers would also be eligible for a driver's allowance in lieu of the services of a driver or may seek the approval of the High Powered Committee for the services of a driver;**
- (ii) officers who have opted for the payment of a monthly car allowance in lieu of an official car while, being assigned the duties of the post of Secretary to the President and Secretary, Public and Disciplined Forces Service Commissions may continue to draw this allowance until their substantive appointment; 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 eligible for 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.**

### **Self-Driven Official Car**

#### **Change in Entitlement**

#### **Recommendation 46**

**16.2.127 We further recommend that officers who have taken advantage of a self-driven government car and subsequently qualify for a chauffeur-driven car and a driver's allowance should be eligible for a new official car or a car of less than five years old from the pool, within the prescribed ceiling only after five years have elapsed as from the date of purchase (first registration) of the self-driven car.**

### **Car/Travelling Benefits during Pre-Retirement Leave**

#### **Retention of Car, Payment of Petrol and Driver's Allowances**

16.2.128 Officers allocated a chauffeur/self-driven government car are presently authorised to retain the car while on pre-retirement leave and are paid the full monthly fuel allowance during this period. Similarly, they continue to opt for a monthly car allowance in lieu of the official car during the pre-retirement leave along with the fuel allowance. We are maintaining these provisions.

#### **Recommendation 47**

**16.2.129 We recommend that:**

- (i) beneficiaries of a chauffeur/self-driven government car, may during their pre-retirement leave, either continue to retain their car and be paid the monthly fuel allowance or opt for the payment of a monthly car allowance in lieu of the chauffeur/self-driven government car along with the fuel allowance;**
- (ii) beneficiaries of an official car who on pre-retirement leave opt 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;**
- (iii) beneficiaries of an official car who opt, while proceeding on leave prior to retirement, for the payment of a driver's allowance in lieu of the services of a driver would benefit from same during their pre-retirement leave;**
- (iv) beneficiaries of an official car as well as officers who have opted for a monthly car allowance in lieu of the official car while proceeding on retirement at the age of 55 or above, may**

**either**

**opt to purchase the official car allocated to them while in service or a car from the pool at a depreciated price as established by the Ministry of Finance, Economic Planning and Development subject to the condition that they reimburse duty and outstanding loan, if any, on the car purchased in lieu of the official car**

**or**

**purchase a new duty exempted car within the prescribed ceiling value. However, the recommendation concerning the option to purchase a car from the pool would not be applicable to officers who have previously opted to top up the difference between the duty exempted price of the car and their corresponding ceiling entitlement;**

- (v) the duty free certificate issued to officers eligible for 100% duty exemption on a car, on retiring at the age of 55 or above, should remain valid as from the date they proceed on pre-retirement leave up to six months after the effective date of their retirement;**
- (vi) an officer who opts for a monthly car allowance in lieu of the official car would also be eligible for the fuel allowance and a driver's allowance in lieu of the services of a driver; and**
- (vii) in case of interdiction, the official car allocated to a beneficiary should be returned to the pool/organisation and the latter be paid the monetary value of the private use of the car during the period of interdiction.**

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

16.2.130 An officer, who at the time of retirement, has already purchased the chauffeur-driven/official car allocated to him or a new duty-free car in lieu thereof and is subsequently employed on a new contract which qualifies him for another chauffeur-driven/official car or a new duty-free car is authorised to purchase the second official/duty free car only after a period of five years have elapsed as from the date of first registration of the last official car. We are maintaining the existing provisions.

#### **Recommendation 48**

**16.2.131 We recommend that:**

- (i) (a) contract officers appointed in the capacity of Responsible and Accounting Officer against established posts may be granted the benefit of a chauffeur-driven car and other car benefits as per terms and conditions at paragraph 16.2.102 as appropriate or may opt for the payment of a monthly car allowance in lieu of the official car;**
- (b) the beneficiary who opts for the use of the official car would not be allowed to purchase the car allocated to him at the expiry of the**

contract unless he has served for a continuous period of five years in that capacity;

- (c) in case the contract officer opts to purchase a duty-exempted car in lieu of a chauffeur-driven car, he would be allowed to take advantage of loan facilities subject to provisions at paragraph 16.2.64;
- (ii) an officer who at the time of retirement purchased the official car allocated to him or a new duty-free car in lieu thereof and who is subsequently employed on a new contract at a level qualifying him for another official car or a new duty-free car in lieu thereof may

either

purchase another official car or the new duty-free car only after a period of five years has elapsed from the date the new duty free car or the official car previously purchased, at the time of retirement, was first registered

or

opt for the payment of a monthly car allowance in lieu of the official car. Such officer would also be eligible for fuel allowance and a driver's allowance; and

- (iii) a Contract Officer appointed in an executive capacity against an established post but not in a Responsible and Accounting position may be granted the respective car benefits as applicable for corresponding grades in the service, except for loan facilities which shall be as per provisions at paragraphs 16.2.45 and 16.2.64.

#### **Travelling to home-based staff posted in our missions**

##### **Recommendation 49**

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

- (i) the same travelling benefits as applicable to officers in Mauritius, should be granted to home-based staff posted in our overseas missions except for those drawing a monthly salary of Rs119500 and above, payable in hard currency at a fixed rate of exchange;
- (ii) officers drawing a monthly salary of Rs 119500 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 case no official car is available for this category of officer, incumbent may be allowed to opt for the payment of a car allowance as provided at paragraph 16.2.102(i) of Chapter 16.2 of this Volume; and



- (iii) Ambassadors, High Commissioners, Permanent Representatives and officers drawing a monthly salary of Rs 119500 and above, be provided with an official car without 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

16.2.133 Currently, a monthly travel grant of Rs 7250 is being allocated to Advisers/Officers on contract drawing salary in a range of Rs 42325 and up to Rs 56450. Furthermore, those employed in the capacity of professionals are eligible for the purchase of a 100% duty exempted car with engine capacity 1500 cc plus a monthly travelling allowance in line with the grades under Annex 1 to this Chapter. We are maintaining these provisions and reviewing the salary range accordingly in line with the Master Salary Conversion Table.

### Recommendation 50

**16.2.134 We recommend that Advisers/Officers on contract employment not entitled to 100% duty exemption on a car, but drawing a monthly salary in the range of Rs 47675 and up to Rs 62700 would be eligible for a monthly travel grant of Rs 7500 and should use their car for official purposes whenever required.**

**16.2.135 We also recommend that Advisers/Officers employed in the capacity of professionals as listed at Annex I to this Chapter, would be eligible for 100% duty exemption on a car together with loan facilities on terms and conditions specified at paragraph 16.2.64 and a travelling allowance as at paragraph 16.2.68 (No. 2).**

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

16.2.136 Advisers/Officers employed on contract who benefit from duty exemption on car, are required to refund excise duty on a *pro-rata* basis in the circumstance the contract is terminated or expires within a period of 4 years as from the date of purchase of the duty exempted car. However, as per existing provisions, the onus to inform the Adviser/Officer of same, rest upon the Supervising Officer of the Ministry/Department at the time of offer of the contract of employment.

16.2.137 As regards retired public officers who are employed on contract and who have benefited from duty exemption on a car, they are not allowed to purchase another duty free car within a period of five or seven years as from the date of the last purchase of the duty exempted car. Furthermore, they are required to reimburse proportionate duty in case the car is sold within four years as from the date it was last purchased.

### Recommendation 51

**16.2.138 We recommend that:**

- (i) Advisers/Officers on contract employment who have benefited from duty exemption on the purchase of a car should reimburse excise duty on a *pro-rata* basis whenever their contract is terminated or expires within four years as from the date of purchase of a duty exempted car;**

- (ii) the Supervising Officer of the Ministry/Department should, in writing, inform:
  - (a) the Advisers/Officers on contract employment of the provisions regarding the repayment of outstanding loans and excise duty at the time of the offer of contract of employment; and
  - (b) the Customs Department of the Mauritius Revenue Authority of the termination and/or expiry of contract of each beneficiary for the purpose of recovery of excise duty, if any.
- (iii) a retired public officer who has benefited from duty exemption on a car and subsequently qualifies for same, by virtue of employment on contract, would not be allowed to purchase another duty free car within a period of five or seven years, whichever is applicable, as from the date the officer last purchased the duty exempted car; and
- (iv) a contract officer who has benefited from duty exemption on a car should, in line with the recommendation at paragraph 16.2.20 (c), pay proportionate duty if same is sold within four years as from the date of its purchase.

### Excise Duty Rebate Scheme

16.2.139 The Ministry of Finance, Economic Planning and Development (MOFEPD) has, in its 2021/2022 Budget, extended the excise duty rebate scheme on motor vehicles for a further period of one year. Under this scheme, a 40% rebate on the excise duty payable is granted on motor cars of up to 1000 cc while a 30% rebate is granted on the purchase of a motorcar of engine capacity above 1000 cc. Furthermore, the 5% excise duty payable on electric vans of up to 180kW used solely for the transportation of goods has been waived. Concurrently, provision has also been made for the beneficiary of a duty exempted car to be allowed to benefit from another duty exempted car within a period of four years, provided that he reimburses the full amount of duty and taxes exempted on the current motor vehicle. **After studying the implication of this provision on the existing car benefits scheme for Public Officers, the MOFEPD may consider the advisability of issuing a set of guidelines for implementation purposes.**

### Other Related Provisions

#### Recommendation 52

16.2.140 We recommend that wherever the term "salary" is used in the Chapter (Travelling and Car Benefits) of this Volume, it is deemed to read "basic salary".

#### Recommendation 53

16.2.141 We recommend that beneficiaries who would have been eligible for car benefits on 01 January 2022 but with the publication of the 2021 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**

Accountant/Senior Accountant

Agricultural Engineer

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

Architect/Senior Architect

Assistant Accountant General

Assistant Curator of Vacant Estates

Attorney (RRA)

Auditor

Ayurvedic Medical Officer/Senior Ayurvedic Medical Officer

Barrister, National Human Rights Commission

Biomedical Engineer/Senior Biomedical Engineer (Health) (New Grade)

Biomedical Engineer/Senior Biomedical Engineer (Health)  
*formerly Biomedical Engineer (Health)*

Chief Officer

Co-operative Auditor

Curator of Vacant Estates

Dental Surgeon/Senior Dental Surgeon

Deputy Project Manager

District Magistrate

Electrical Engineer/Senior Electrical Engineer

Engineer

Engineer (Airworthiness – Air Frame/Power Plant)

Engineer (Communication, Navigation and Surveillance)

Engineer/Senior Engineer (Civil)

**ANNEX I (Contd.)**

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)

Geotechnical Specialist

Government Valuer

Judicial Research Officer (Personal)

Lead Architect

Lead Biomedical Engineer (Health) (New Grade)

Lead Electrical Engineer

Lead Engineer

Lead Engineer (Planning/Maintenance)

Lead Engineer (Project/Planning)

Lead Engineer, Energy Efficiency (New Grade)

Lead Government Valuer

Lead Mechanical Engineer

Lead Quantity Surveyor

Lead Sanitary Engineer

Legal Officer (RRA)

Mechanical Engineer/Senior Mechanical Engineer

Medical and Health Officer/Senior Medical and Health Officer

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

Pharmacist/Senior Pharmacist (Personal)

Pharmacist/Senior Pharmacist (Roster Day and Night) (New Grade)

Principal Agricultural Engineer

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

**ANNEX I (Contd.)**

Principal Auditor

Principal Co-operative Auditor

Principal Pharmacist

Project Manager

Project Manager (National Development Unit)

Project Officer (Ministry of Environment, Solid Waste Management and Climate Change)

Project Officer/Senior Project Officer (National Development Unit)

Quantity Surveyor/Senior Quantity Surveyor

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 and Country Planning Officer

State Attorney

State Counsel

Telecommunication Engineer/Senior Telecommunication Engineer

Town and Country Planning Officer

Trainee Police Medical Officer

Veterinary Officer

Veterinary Officer (Competent Authority)

**ANNEX I (Contd.)**

**PARASTATAL AND OTHER STATUTORY BODIES**

Accountant (drawing salary in the scale the maximum of which is not less than Rs 62700 a month)

Internal Auditor (drawing salary in a scale the maximum of which is not less than Rs 62700 a month)

Accountant/Senior Accountant

Senior Accountant

Chief Internal Auditor

Senior Internal Auditor

Internal Auditor/Senior Internal Auditor

**Agricultural Marketing Board**

Electrical Engineer/Senior Electrical Engineer

*formerly Electrical Engineer*

**Beach Authority**

Project Officer

Technical Manager

**Central Water Authority**

Executive Engineer/Senior Executive Engineer

Executive Engineer/Senior Executive Engineer (Electrical)

Mechanical Engineer/Senior Mechanical Engineer

**Financial Reporting Council**

Assistant Technical Executive

**Gambling Regulatory Authority**

Administrative and Human Resource Manager

**Land Drainage Authority**

Assistant Director



**ANNEX I (Contd.)**

**Mauritius Cane Industry Authority**

Operations Manager (Agricultural Mechanisation)

Workshop Manager

**Mauritius Qualifications Authority**

Finance Manager (New Grade)

**Road Development Authority**

Assistant Divisional Manager (Civil Engineering)

Senior Manager (Civil Engineering)

Manager (Civil Engineering)

**State Trading Corporation**

Assistant Financial Manager

**Town and Country Planning Board**

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

**ANNEX I (Contd.)**

**LOCAL AUTHORITIES**

Accountant (drawing salary in a scale the maximum of which is not less than Rs 62700 a month)

Accountant/Senior Accountant

Attorney

Barrister

Civil Engineer

Head, Land Use and Planning Department

Head, Public Infrastructure Department

Internal Auditor/Senior Internal Auditor  
*formerly Internal Auditor*

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

Mechanical Engineer/Senior Mechanical Engineer

Planning and Development Officer

Principal Accountant

**ANNEX II**

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

**CIVIL SERVICE****MINISTRY/DEPARTMENT****GRADE****The Judiciary**

Chief Court Usher  
Principal Court Usher  
Senior Court Usher  
Court Usher

**National Assembly**

Clerk Assistant, National Assembly  
Hansard Editor  
Manager, Parliamentary Digital Services  
*formerly Parliamentary ICT Manager*

**Ombudsman's Office**

Senior Investigations Officer, Ombudsman's Office

**Office of the Electoral Commissioner**

Principal Electoral Officer  
Senior Electoral Officer  
Electoral Officer

**Prime Minister's Office,  
Ministry of Defence, Home Affairs,  
and External Communications, and  
Ministry for Rodrigues, Outer Islands  
and Territorial Integrity**

Principal Co-ordinator, Security Matters  
Co-ordinator, Security Matters  
Assistant Permanent Secretary  
Public Relations and Welfare Officer

**Reform Institutions**

Assistant Commissioner of Probation and  
After Care  
Principal Probation Officer  
Senior Probation Officer  
Probation Officer

**Government Information Service**

Senior Information Officer  
Information Officer  
Head, Audio-Visual Production Officer Cadre  
*formerly Head, Audio-Visual Production Officer*  
Principal Audio-Visual Production Officer  
Senior Audio-Visual Production Officer

**ANNEX II (Contd)**

<b>MINISTRY/DEPARTMENT</b>	<b>GRADE</b>
<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>	Survey Officer
<b>Mauritius Police Force</b>	Chief Catering Administrator
<b>Mauritius Prisons Service</b>	Prisons Psychologist/Senior Prisons Psychologist <i>formerly Prisons Psychologist</i>
<b>Forensic Science Laboratory</b>	Forensic Scientist/Senior Forensic Scientist Principal Forensic Technologist Chief Forensic Technologist
<b>Civil Status Division</b>	Deputy Registrar of Civil Status Principal Civil Status Officer
<b>Deputy Prime Minister's Office, Ministry of Housing and Land Use Planning and Tourism</b>	
<b>Survey Division</b>	Senior Surveyor Surveyor
<b>Planning Division</b>	Principal Technical Design Officer Senior Development Control Officer Development Control Officer
<b>Valuation Department</b>	Chief Property Valuation Inspector Principal Property Valuation Inspector Senior Property Valuation Inspector
<b>Ministry of Tourism</b>	Senior Tourism Planning Executive <i>formerly Senior Tourism Planner</i> Tourism Planning Executive <i>formerly Tourism Planner</i> Organiser, Leisure Events <i>formerly Leisure Events Organiser</i> Senior Leisure Events Officer Leisure Events Officer Tourism Enforcement Officer

**ANNEX II (Contd)**

<b>MINISTRY/DEPARTMENT</b>	<b>GRADE</b>
<b>Vice Prime Minister's Office Ministry of Education, Tertiary Education, Science and Technology</b>	Music Organiser
	Physical Education Organiser
	Senior School Inspector
	School Inspector
	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
	Inspector, Specialised Schools/Day Care Centres
	Senior Educational Psychologist
	Educational Psychologist
Educational Social Worker	
Quality Assurance Officer	
<b>Vice Prime Minister's Office, Ministry of Local Government and Disaster Risk Management</b>	Chief Inspector
	Senior Inspector
<b>Mauritius Fire and Rescue Service</b>	Deputy Chief Fire Officer
<b>Mauritius Meteorological Services</b>	Meteorologist/Senior Meteorologist
<b>Ministry of Land Transport and Light Rail, and Foreign Affairs, Regional Integration and International Trade</b>	
<b>National Land Transport Authority</b>	Chief Road Transport Inspector
	Principal Road Transport Inspector
	Senior Road Transport Inspector (Roster)
	Road Transport Inspector (Roster)
	Assistant Transport Planner
	Principal Traffic Warden (Roster)
	Senior Traffic Warden (Roster)
	Traffic Warden (Roster)
<b>Traffic Management and Road Safety Unit</b>	Traffic Census Officer
	Senior Traffic Census Officer

**ANNEX II (Contd)**

<b>MINISTRY/DEPARTMENT</b>	<b>GRADE</b>
<b>Foreign Affairs, Regional Integration and International Trade</b>	Second Secretary
<b>Ministry of Finance, Economic Planning and Development</b>	Analyst/Senior Analyst Senior Analyst (Personal) Assistant Manager, Financial Operations (Personal to officers in post as at 31.12.15) Assistant Manager, Financial Operations Assistant Manager, Procurement and Supply (Personal to officers in post as at 31.12.15) Assistant Manager, Procurement and Supply Assistant Manager, Internal Control (Personal to officers in post as at 31.12.15) Assistant Manager, Internal Control Deputy Official Receiver Official Receiver
<b>Ministry of Energy and Public Utilities</b>	
<b>Water Resources Unit</b>	Senior Hydrological Officer Hydrological Officer Senior Inspector Technical Officer
<b>Ministry of Social Integration, Social Security and National Solidarity</b>	Head, Disability Empowerment Unit Head, Technical Unit <i>formerly Coordinator</i> Principal Disability Empowerment Officer Disability Empowerment Officer/Senior Disability Empowerment Officer Senior Organising Officer, Recreation Centre Assistant Commissioner, Social Security Principal Social Security Officer Senior Social Security Officer

**ANNEX II (Contd)**

<b>MINISTRY/DEPARTMENT</b>	<b>GRADE</b>
<b>Ministry of Industrial Development, SMEs and Cooperatives</b>	
<b>Industry Development Division</b>	Senior Industrial Analyst <i>formerly Senior Analyst (Industry)</i> Industrial Analyst <i>formerly Analyst (Industry)</i>
<b>Assay Office</b>	Assistant Director, Assay Office Technical Officer/Senior Technical Officer (Assay Office) Gemmologist Scientific Officer (Assay) <i>formerly Scientific Officer (Assay and Gemmology)</i>
<b>Cooperatives Division</b>	Divisional Co-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 Environment, Solid Waste Management and Climate Change</b>	
<b>Department of Environment</b>	Scientific Officer (Environment) Environment Officer/Senior Environment Officer Chief Inspector Senior Inspector
<b>Solid Waste Management Division</b>	Principal Technical Enforcement Officer Senior Technical Enforcement Officer Technical Enforcement Officer Technical Officer Principal Project Officer Project Officer/Senior Project Officer
<b>Ministry of Financial Services and Good Governance</b>	Financial and Governance Analyst/Senior Financial and Governance Analyst

**ANNEX II (Contd)**

<b>MINISTRY/DEPARTMENT</b>	<b>GRADE</b>
<b>Attorney General's Office, Ministry of Agro-Industry and Food Security</b>	
<b>Agricultural Services</b>	Senior Agricultural Analyst Senior Agricultural Superintendent Agricultural Superintendent Senior Scientific Officer Scientific Officer Senior Technical Officer Senior Laboratory Technologist Laboratory Technologist Transport Superintendent
<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) Senior Scientific Officer (Conservation) Scientific Officer (Conservation)
<b>Ministry of Youth Empowerment, Sports and Recreation</b>	Assistant Director of Youth Affairs Principal Youth Officer Senior Youth Officer Senior Youth Officer (Personal) Youth Officer Senior Sports Officer Sports Officer



**ANNEX II (Contd)**

<b>MINISTRY/DEPARTMENT</b>	<b>GRADE</b>
<b>Ministry of National Infrastructure and Community Development</b>	
<b>National Infrastructure Division</b>	
<b>Engineering Section</b>	Superintendent of Works
<b>Quantity Surveying Section</b>	Chief Inspector of Works
<b>Architect Section</b>	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 (Civil Engineering)
	Technical Officer
	Assistant Quantity Surveyor
	Senior Materials Testing Officer
	Materials Testing Officer
	Technical Officer (Electrical and Electronics)
	Chief Technician (Quantity Surveying)
	Principal Technician (Quantity Surveying)
	Senior Technician (Quantity Surveying)
	Chief Technical Design Officer
	Principal Technical Design Officer
	Landscape Architect
<b>National Development Unit</b>	Project Assistant
	Senior Regional Development Officer
	Regional Development Officer
	Assistant Citizen's Advice Bureau Coordinator
	Citizen's Advice Bureau Coordinator
<b>Energy Services Division</b>	Chief Inspector
	Principal Inspector
	Senior Inspector
	Chief Technician
	Principal Technician
	Senior Technician

**ANNEX II (Contd)**

<b>MINISTRY/DEPARTMENT</b>	<b>GRADE</b>
<b>Ministry of Information Technology, Communication and Innovation</b>	
<b>Central Information Systems Division</b>	Senior Systems Analyst Systems Analyst
<b>Ministry of Labour, Human Resource Development and Training</b>	
<b>Labour and Industrial Relations</b>	Principal Labour and Industrial Relations Officer Senior Labour and Industrial Relations Officer Labour and Industrial Relations Officer
<b>Employment Service</b>	Deputy Director, Employment Service Chief Employment Officer Senior Employment Officer Deputy Director, National Employment Department Chief Employment Coordinator Senior Employment Counselling Officer
<b>National Remuneration Board</b>	Senior Remuneration Analyst Remuneration Analyst
<b>Occupational Safety and Health Inspectorate</b>	Divisional Occupational Safety and Health Officer Principal Occupational Safety and Health Officer Occupational Safety and Health Officer/Senior Occupational Safety and Health Officer
<b>Registry of Associations</b>	Principal Inspector of Associations Senior Inspector of Associations Inspector of Associations
<b>Careers Guidance Service</b>	Senior Careers Counsellor Careers Counsellor

**ANNEX II (Contd)**

<b>MINISTRY/DEPARTMENT</b>	<b>GRADE</b>
<b>Ministry of Commerce and Consumer Protection</b>	
<b>Consumer Protection and Market Surveillance Unit</b>	Principal Consumer Affairs Officer Senior Consumer Affairs Officer Consumer Affairs Officer
<b>Commerce Division</b>	Legal Metrologist Senior Technical Officer (Legal Metrology) Technical Officer (Legal Metrology) (Personal) Senior Commercial Officer Commercial Officer
<b>Ministry of Health and Wellness</b>	Chief Pharmacy Technician Coordinator (Operations Support Services) Chief Medical Imaging Technologist Principal Medical Social Worker Chief Medical Laboratory Technologist Medical Social Worker/Senior Medical Social Worker Deputy Director, Public Health and Food Safety Nutritionist/Senior Nutritionist Lead Health Analyst Principal Public Health and Food Safety Inspector Senior Public Health and Food Safety Inspector Principal Health Surveillance Officer Senior Nurse Educator Occupational Therapist/Senior Occupational Therapist Physiotherapist/Senior Physiotherapist Principal Health Information, Education and Communication Officer Senior Health Information, Education and Communication Officer Health Information, Education and Communication Officer Senior Public Health Nursing Officer Senior Health Engineering Officer Health Engineering Officer Health Promotion Coordinator Speech Therapist and Audiologist/Senior Speech Therapist and Audiologist

**ANNEX II (Contd)**

<b>MINISTRY/DEPARTMENT</b>	<b>GRADE</b>
<b>Ministry of Health and Wellness (Contd.)</b>	Clinical Psychologist
	Clinical Scientist/Senior Clinical Scientist (Biochemistry)
	Clinical Scientist/Senior Clinical Scientist (Virology)
	Principal Public Health Nursing Officer
	Regional Health Services Administrator
	Principal Biomedical Engineering Technician
	Senior Biomedical Engineering Technician
	Blood Donor Coordinator
	Scientific Officer/Senior Scientific Officer, Vector Biology and Control Division
	Senior Specialised Nurse
	Haemodialysis Supervisor
	Specialised Nurse
	Specialised Nurse (Diabetes)
	Specialised Nurse (Diabetes Foot Care)
	Senior Specialised Nurse (Diabetes)
	Senior Specialised Nurse (Diabetes Foot Care) (New Grade)
	Nursing Supervisor
<b>Ministry of Blue Economy, Marine Resources, Fisheries and Shipping</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)
	Scientific Officer/Senior Scientific Officer (Fisheries)

**ANNEX II (Contd)**

<b>MINISTRY/DEPARTMENT</b>	<b>GRADE</b>
<b>Ministry of Gender Equality and Family Welfare</b>	Senior Organising Officer, Women's Centre (Personal)
	Head, Home Economics Unit (Personal)
	Senior Home Economics Officer
	Home Economics Officer
	Psychologist/Senior Psychologist
	Family Counselling Officer
	Co-ordinator
	Senior Family Welfare and Protection Officer
	Family Welfare and Protection Officer
	Senior Child Welfare Officer (Personal)
<b>Social Welfare Division</b>	Deputy Social Welfare Commissioner
	Principal Social Welfare Officer
	Senior Social Welfare Officer
	Social Welfare Officer
<b>Ministry of Arts and Cultural Heritage</b>	Chief Arts Officer
	Principal Arts Officer
	Senior Arts Officer
	Arts Officer
	Senior Culture Officer
	Culture Officer
	Theatre Manager
Coordinator, CELPAC	
<b>Film Classification Board</b>	Secretary, Film Classification Board
<b>National Archives Department</b>	Conservator (Personal to the officer in post as at 31.12.20)
<b>Ministry of Public Service, Administrative and Institutional Reforms</b>	Assistant Manager, Human Resources (Personal to officers in post as at 31.12.15)
	Assistant Manager, Human Resources
	Director, Safety and Health Unit
	Assistant Director, Safety and Health Unit
	Principal Safety and Health Officer
	Safety and Health Officer/Senior Safety and Health Officer

**ANNEX II (Contd.)****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.

<b>DEPARTMENT</b>	<b>GRADE</b>
<b>Office of the Clerk</b>	Deputy Clerk, Regional Assembly
<b>Chief Commissioner's Office</b>	
<b>Central Administration</b>	Administrative Officer
	Analyst/Senior Analyst, Rodrigues Regional Assembly <i>formerly Analyst, Rodrigues Regional Assembly</i> <i>Senior Analyst, Rodrigues Regional Assembly</i>
	Assistant Manager, Financial Operations
	Assistant Manager, Financial Operations (Personal to officers in post as at 31.12.15)
	Assistant Manager, Human resources (Personal to officers in post as at 31.12.15)
	Assistant Manager, Human Resources
	Safety and Health Officer/Senior Safety and Health Officer
<b>Transport</b>	Head, Transport
<b>Management of State Lands</b>	Senior Surveyor
	Surveyor

**ANNEX II (Contd.)**

<b>DEPARTMENT</b>	<b>GRADE</b>
<b>Tourism Development</b>	Tourism Enforcement Officer
<b>Education</b>	Senior School Inspector School Inspector
<b>Deputy Chief Commissioner's Office</b>	
<b>Public Infrastructure Water Resources Unit Mechanical Workshop</b>	Chief Inspector of Works Senior Inspector of Works Technical Officer
<b>Land Transport Services (National Land Transport Authority)</b>	Senior Road Transport Inspector (Roster)  Road Transport Inspector (Roster)
<b>Commission for Women's Affairs, Family Welfare, Child Development, Industrial Development, Information and Communication Technology, Vocational Training, Cooperatives, Trade, Commerce and Licensing and Prisons and Reforms Institutions</b>	
<b>Women's Affairs, Family Welfare and Child Development</b>	Family Welfare and Protection Officer
<b>Industrial Development and Handicraft Department</b>	Industrial Analyst <i>formerly Analyst (Industry)</i>  Senior Industrial Analyst <i>formerly Senior Analyst (Industry)</i>
<b>Information and Communication Technology Department</b>	Systems Analyst
<b>Human Resource Development Centre</b>	Head, Human Resource Development Centre  Co-ordinator, Human Resource Development Centre

**ANNEX II (Contd.)**

<b>DEPARTMENT</b>	<b>GRADE</b>
<b>Promotion and Development of Co-operatives</b>	Officer-in-Charge, Cooperatives
	Assistant Officer-in-Charge, Cooperatives
	Senior Cooperative Officer
	Cooperative Officer
<b>Probation and Social Rehabilitation Division</b>	Senior Probation Officer
	Probation Officer
<b>Commission for Health, Community Development, Fire Services, Meteorological Services, Judicial Services and Civil Status</b>	Nutritionist/Senior Nutritionist
	Head Catering Unit
	Principal Inspector (Health and Food Safety)
	Senior Inspector (Health and Food Safety)
<b>Medical and Health (Administration)</b>	Nursing Supervisor
	Social Welfare Officer
	Officer-in-Charge, Civil Status
<b>Promotion of Community Development Civil Status Division</b>	Officer-in-Charge, Civil Status
<b>Commission for Social Security, Housing, Labour and Industrial Relations, Employment and Consumer Protection</b>	Principal Social Security Officer
	Senior Social Security Officer
<b>Social Security</b>	Senior Social Security Officer



**ANNEX II (Contd.)**

<b>DEPARTMENT</b>	<b>GRADE</b>
<b>Labour and Industrial Relations</b>	Labour and Industrial Relations Officer
	Inspector of Associations
	Occupational Safety and Health Officer/Senior Occupational Safety and Health Officer
<b>Employment Division</b>	Head, Employment Service
	Senior Employment Officer
<b>Consumer Protection Division</b>	Officer-in-Charge, Consumer Affairs
	Senior Consumer Affairs Officer
	Consumer Affairs Officer
<b>Commission for Agriculture, Environment, Fisheries, Marine Parks and Forestry</b>	
<b>Agricultural Research and Extension Services</b>	Scientific Officer/Senior Scientific Officer
	Agricultural Superintendent
	Senior Technical Officer (Agriculture)
	Technical Officer (Agriculture)
<b>Environment Division</b>	Environment Officer
	Environment Enforcement Officer
<b>Department of Fisheries</b>	Controller, Fisheries Protection Service (Rodrigues)
	Deputy Controller, Fisheries Protection Service (Rodrigues)
	Assistant Controller, Fisheries Protection Service (Rodrigues)
	Scientific Officer (Fisheries)
	Principal Fisheries Protection Officer

**ANNEX II (Contd.)**

**DEPARTMENT**

**GRADE**

**Commission for Youth and Sports, Arts and Culture, Library Services, Museum, Archives, Historical Sites and Buildings**

**Youth Division**

Head, Youth Services

Principal Youth Officer

Senior Youth Officer (Personal)

Senior Youth Officer

Youth Officer

**Sports Division**

Sports Officer

**Arts and Culture Department**

Arts Officer (Rodrigues)

Culture Officer

Senior 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**

<b>ORGANISATION</b>	<b>GRADE</b>
<b>Aapravasi Ghat Trust Fund</b>	World Heritage Site Manager
<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>Central Water Authority</b>	Chief Works Officer Meter Reading Supervisor Safety and Health Officer/Senior Safety and Health Officer Scientific Officer (Biochemistry) Senior Inspector Senior Internal Control Officer Senior Scientific Officer (Biochemistry) Superintendent, Anti-Fraud Unit Surveyor Technical Officer/Senior Technical Officer Technical Officer/Senior Technical Officer (Laboratory)

**ANNEX II (Contd.)**

<b>ORGANISATION</b>	<b>GRADE</b>
<b>Employees Welfare Fund</b>	Project and Welfare Manager <i>formerly Project Manager</i>
<b>Food and Agricultural Research and Extension Institute</b>	Manager, Finance Biometrician/Senior Biometrician Maintenance Officer Research Scientist/Senior Research Scientist Assistant Research Scientist Business Development Manager Senior Extension Officer (Personal) Extension Officer (Personal) Extension Officer/Senior Extension Officer Station/Laboratory Manager
<b>Irrigation Authority</b>	Divisional Irrigation Operation Officer Irrigation Operation Officer Safety and Health Officer/Senior Safety and Health Officer Senior Technical Officer (Civil) Technical Officer (Civil)
<b>Manufacturing Sector Workers Welfare Fund</b>	Programme Welfare Officer
<b>Mauritius Film Development Corporation</b>	Project and Programme Officer Senior Project and Programme Officer

**ANNEX II (Contd.)****ORGANISATION****GRADE****Mauritius Cane Industry  
Authority**

Area Superintendent

LAMU/Nursery Co-ordinator (Personal to  
incumbent of Ex-Farmers' Service  
Corporation as at 30.06.08)Technical Officer/Senior Technical Officer  
(Research)Operations Officer (Agricultural  
Mechanisation)Operations Superintendent (Agricultural  
Mechanisation)Sugar Technologist/Senior Sugar  
TechnologistTechnical and Mechanical Officer/Senior  
Technical and Mechanical OfficerTechnical Officer/Senior Technical Officer  
(Extension)**Mauritius Institute of Training and  
Development**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)

**ANNEX II (Contd.)**

<b>ORGANISATION</b>	<b>GRADE</b>
<b>Mahatma Gandhi Institute</b>	Head, Gandhian Basic School
	Lecturer
<b>Mauritius Broadcasting Corporation</b>	Chief Broadcast Technologist (Personal)
	Chief Technical Producer (Roster)
	News Editor/Senior News Editor (Roster)
	News Editor/Senior News Editor (Roster) (Personal)
	Producer/Senior Producer (Roster)
<b>Mauritius Examinations Syndicate</b>	Examinations Officer
<b>Mauritius Institute of Education</b>	Chief Technician
	Lecturer
	Safety and Health Officer/Senior Safety and Health Officer
<b>Mauritius Institute of Health</b>	Research Officer/Senior Research Officer
<b>Mauritius Museums Council</b>	Conservator
	Curator
<b>Mauritius Standards Bureau</b>	Financial Manager
	Manager
	Quality Officer
<b>Mauritius Oceanography Institute</b>	Associate Research Scientist
	Principal Research Scientist
	Research Scientist
	Technical Assistant/Senior Technical Assistant
<b>National Children's Council</b>	Coordinator
	Council Secretary

**ANNEX II (Contd.)**

<b>ORGANISATION</b>	<b>GRADE</b>
<b>National Computer Board</b>	Business Analyst/IT Consultant/Research Officer (Personal to officers in post as at 31.12.15)
	Project 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>Open University of Mauritius</b>	Academic Media Coordinator (Personal)
	Head, Audio-Visual Production
	Head, Engineering and Technology Services
	Lecturer
	Marketing and Development Officer (Personal)
	Senior Academic Media Coordinator
	Educational Social Worker
<b>Private Secondary Education Authority</b>	Inspector (Personal)
	Quality Assurance Officer
	Safety and Health Officer/Senior Safety and Health Officer
	Supervisor/Senior Supervisor
<b>Rabindranath Tagore Institute</b>	Lecturer

**ANNEX II (Contd.)**

<b>ORGANISATION</b>	<b>GRADE</b>
<b>Road Development Authority</b>	Chief Inspector of Works
	Chief Technical Design Officer
	Materials Testing Officer
	Principal Technical Design Officer
	Principal Technical Officer (Civil Engineering)
	Safety and Health Officer/Senior Safety and Health Officer
	Senior Inspector of Works
	Senior Technical Officer (Civil Engineering)
	Senior Technical Officer (Materials Testing Laboratory)
	Superintendent of Works
	Surveyor
	Technical Officer (Civil Engineering)
	Technical Officer (Materials Testing Laboratory)
	<b>Small Farmers Welfare Fund</b>
Technical Officer	
<b>Sugar Insurance Fund Board</b>	Area Manager
	Field/Operations Supervisor
	Land Surveyor
	Manager, Finance



**ANNEX II (Contd.)**

<b>ORGANISATION</b>	<b>GRADE</b>
<b>Sugar Industry Labour Welfare Fund</b>	Commissioner, Community Development
	Principal Community Development Officer
	Senior Community Development Officer
	Senior Inspector
	Inspector
	Safety and Health Officer/Senior Safety and Health Officer
	Supervisor, Dressmaking and Related Craft
<b>Ex-Tertiary Education Commission</b>	Deputy Financial Controller
<b>Ex-Tea Board</b>	Technical Officer
<b>Ex-Tobacco Board</b>	Senior Tobacco Officer
	Tobacco Officer
<b>Tourism Authority</b>	Assistant Examiner
	Principal Tourism Enforcement Officer
	Senior Tourism Enforcement Officer
	Tourism Enforcement Officer
<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>Université des Mascareignes</b>	Lecturer
<b>University of Mauritius</b>	Lecturer
<b>University of Technology, Mauritius</b>	Lecturer

**ANNEX II (Contd.)**

<b>ORGANISATION</b>	<b>GRADE</b>
<b>Vallée D'Osterlog Endemic Garden Foundation</b>	Technical Officer
<b>Wastewater Management Authority</b>	Chief Works Inspector
	Land Surveyor
	Principal Technical Design Officer
	Safety and Health Officer/ Senior Safety and Health Officer
	Scientific Officer
	Senior Technical Officer (Mechanical and Electrical)
	Senior Technical Officer (Civil)
	Senior Works Inspector
	Technical Officer (Civil)
	Technical Officer (Mechanical and Electrical)

**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**

Assistant Chief Executive

Building Inspector

Chief Building Inspector

Chief Health Inspector

Chief Inspector of Works

Chief Welfare Officer

Deputy Chief Executive

Deputy Chief Health Inspector

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

Treasurer



**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>Prime Minister's Office, Ministry of Defence, Home Affairs and External Communications, Rodrigues, Outer Islands and territorial Integrity</b>	<b>Mauritius Police Force</b>
	Inspector of Police
	Band Inspector
	Woman Police Inspector
	Sub-Inspector of Police
	Band Sub-Inspector
	Woman Sub-Inspector of Police <i>formerly Woman Police Sub-Inspector</i>
	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)
	Cadet Officer (Electrical and Mechanical Engineer)
	Cadet Officer (Graduate)
	Cook (Roster)

**ANNEX III (Contd.)**

<b>DEPARTMENT</b>	<b>GRADE</b>
<b>Mauritius Prison Service</b>	Principal Woman Prisons Officer
	Principal Prisons Officer
	Woman Prisons Officer/Senior Woman Prisons Officer
	Prisons Officer/Senior Prisons Officer
	Cook (Roster)
<b>Rehabilitation Youth Centre</b>	Principal Officer, Rehabilitation Youth Centre
	Senior Officer, Rehabilitation Youth Centre
	Officer, Rehabilitation Youth Centre
	Principal Woman Officer, Rehabilitation Youth Centre
	Senior Woman Officer, Rehabilitation Youth Centre
<b>Ministry of Housing and Land Use Planning</b>	
<b>Valuation Department</b>	Property Valuation Inspector
<b>Ministry of Local Government and Disaster Risk Management</b>	Inspector
	Assistant Inspector of Works
<b>Mauritius Fire and Rescue Service</b>	Firefighter
	Sub Fire Officer <i>formerly Sub-Officer</i>
	Station Fire Officer <i>formerly Station Officer</i>

**ANNEX III (Contd.)**

<b>DEPARTMENT</b>	<b>GRADE</b>
<b>Ministry of Finance, Economic Planning and Development</b>	
<b>Statistics Mauritius</b>	Statistical Officer/Senior Statistical Officer <i>formerly Statistical Officer</i> <i>Senior Statistical Officer</i>
<b>Ministry of Energy and Public Utilities</b>	
<b>Water Resources Unit</b>	Gauge Reader
<b>Ministry of Social Integration, Social Security, and National Solidarity</b>	Higher Social Security Officer
<b>Mauritius Maritime Training Academy</b>	Petty Officer
<b>Attorney General's Office, Ministry of Agro-Industry and Food Security</b>	
<b>Agricultural Services</b>	Hatchery Operator
<b>Forestry Services</b>	Principal Forest Conservation and Enforcement Officer  Senior Forest Conservation and Enforcement Officer  Forest Conservation and Enforcement Officer
<b>National Parks and Conservation Service</b>	Senior Park Ranger  Park Ranger  Assistant Park Ranger
<b>Ministry of Youth Empowerment, Sports and Recreation</b>	Coach  Senior Coach  Foreman  Swimming Pool Attendant (Roster)

**ANNEX III (Contd.)**

<b>DEPARTMENT</b>	<b>GRADE</b>
<b>Ministry of National Infrastructure and Community Development</b>	Assistant Inspector of Works
	Inspector of Works
	Chief Tradesman
	Field Supervisor
	Senior Field Supervisor
	Foreman
	Chief Electrician
<b>Energy Services Division</b>	Chief Plant Mechanic
	Foreman
	Inspector (Personal)
	Employment Officer (Personal to incumbent in post as at 31.12.20)
<b>Ministry of Labour, Human Resource Development and Training</b>	Employment Counselling Officer
	Ambulance Care Attendant (shift)
<b>Ministry of Health and Wellness</b>	Assistant Supervisor, Rodent Control
	Supervisor, Rodent Control
	Senior Supervisor, Rodent Control
	Community Health Development Motivator
	Community Health Rehabilitation Officer
	Cook (Roster)
	Health Surveillance Officer



**ANNEX III (Contd.)****DEPARTMENT****GRADE****Ministry of Health and Wellness  
(Contd.)**Hospital Executive Assistant (on  
shift)

Insecticide Sprayer Operator

Mortuary Attendant (on roster)

Motivator

Public Health and Food Safety  
Inspector

Rodent Control Attendant

Senior Health Surveillance  
Officer

Senior Statistical Officer

Statistical Officer

Time Keeper (Health)

Ward Assistant (Male and  
Female)**Ministry of Blue Economy, Marine  
Resources, Fisheries and Shipping**Senior Fisheries Protection  
Officer

Fisheries Protection Officer

**ANNEX III (Contd.)**

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

**RODRIGUES REGIONAL ASSEMBLY**

**GRADE**

Agricultural Assistant

Ambulance Care Attendant (Shift)

Assistant Inspector of Works

Chief Forest Conservation and Enforcement Officer

Chief Tradesman

Coach

Community Health Rehabilitation Officer

Cook (Roster)

Employment Officer

Field Assistant

Field Supervisor

Firefighter

Fisheries Protection Officer

Foreman

Forest Conservation and Enforcement Officer

Higher Social Security Officer

Hydrological Technician

Insecticide Sprayer Operator

Inspector of Works

Mortuary Attendant (Roster)

Principal Forest Conservation and Enforcement Officer

Principal Prisons Officer

Prisons Officer Grade I (Personal)

**ANNEX III (Contd.)**

**GRADE**

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  
*formerly Station Officer*

Statistical Officer

Sub Fire Officer  
*formerly Sub-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>ORGANISATION</b>	<b>GRADE</b>
<b>Central Water Authority</b>	Assistant Inspector (Personal)
	Assistant Inspector (Roster – Day and Night)
	Chief Tradesman (Personal)
	Inspector
	Inspector (Roster – Day and Night)
<b>Food and Agricultural Research and Extension Institute</b>	Senior Extension Assistant
	Extension Assistant
<b>Irrigation Authority</b>	Driver (Roster)
	Field Officer/Senior Field Officer
	Field Supervisor (Roster)
	Irrigueur (Roster)
	Social Facilitator
	Supervisor (Irrigation) (Roster)
<b>Mauritius Cane Industry Authority</b>	Agricultural Machinery Operator
	Agricultural Machinery Operator (Personal)
	Technical Assistant/Senior Technical Assistant

**ANNEX III (Contd.)**

<b>ORGANISATION</b>	<b>GRADE</b>
<b>Road Development Authority</b>	Assistant Inspector of Works
	Inspector of Works
	Chief Tradesman
	Senior Field Supervisor
	Field Supervisor
	Foreman
<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 Works Inspector
	Works Inspector
	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

Building Inspector

Cadastral Officer

Chief Controller of Works

Field Supervisor

Field Supervisor (Scavenging)

Financial Operations Officer/Senior Financial Operations Officer  
*formerly Tax Controller*

Foreman

Gangman (Scavenging)

Groundsman

Health Inspector

Inspector of Works

Overseer

Overseer (Drains and Works)

Overseer (Parks and Gardens)

Planning and Development Assistant

Senior Overseer

**ANNEX III (Contd.)**

**GRADE**

Senior Welfare Officer

Supervisor (Lighting Section)

Supervisor (Lighting Section) (Personal)

Supervisor (Lighting)

Supervisor Infant School

Usher/Prosecutor/ Senior Usher/Prosecutor

Welfare Officer

Workshop Supervisor

