

## 18.2 TRAVELLING AND CAR BENEFITS

- 18.2.1 Travelling and car benefits are considered by both employees and employers as a very important perquisite next to pensions, retirement benefits and leave. They form a major part of the reward package of public officers and employees on contractual employment.
- 18.2.2 These benefits comprise the allocation of chauffeur-driven cars and self-driven cars, duty free facilities, loan for the purchase of vehicles, refund of travelling expenses, payment of petrol allowances, services of a driver and cash in lieu of the grant of duty free car.
- 18.2.3 They are broadly classified into the following categories:
- (a) chauffeur-driven car for official and private uses;
  - (b) self-driven car for official and private uses;
  - (c) 100% duty exemption on a car to certain categories of professionals and senior officers;
  - (d) 70% duty exemption on a car to officers performing extensive field duties;
  - (e) travel grant and commuted travelling allowance;
  - (f) car allowance in lieu of duty exemption;
  - (g) allowance in lieu of services of a driver;
  - (h) enhanced duty exemption and higher engine capacity in case renewal of car is deferred;
  - (i) loan facilities for the purchase of duty exempted car/motorcycle/autocycle and cars on which duty is not remitted; and
  - (j) refund of travelling by bus.
- 18.2.4 The main considerations which were taken into account in the last report to maintain the scheme were based, among others, on the bearing of duty exemption as a component in the total reward package of public officers, the motivational factors to facilitate recruitment and retention and the need to contain the fleet of vehicles.
- 18.2.5 We are dealing with the “Travelling and Car Benefits” under five main sections, namely: **Duty Exemption/Concession; Motor Vehicle/Motor Cycle/Autocycle/Bicycle Loans; Travelling Allowances, Travel Grant and Refund of Travelling Expenses; Official Government Car Scheme and Other Recommendations.**

**Section I - Duty Exemption/Concession**

18.2.6 Under this section, eligible officers are allowed to opt for one of the following options:

**either**

(a) take advantage of the duty exemption

**or**

(b) benefit from a monthly car allowance in lieu of the duty exemption

**or**

(c) benefit from higher rate of duty exemption on cars of higher engine capacity on deferred renewal of car.

**This section also includes:**

(a) grant of duty exemption of up to Rs 100,000 on a car to certain officers performing extensive field duties depending on their posting and nature of work;

(b) duty-free facilities for the purchase of a car to Advisers and Officers employed on contract;

(c) duty free facilities to Advisers/Officers on contract employment performing extensive field duties; and

(d) duty exemption on Autocycle/Motorcycle to officers at the lower echelons who are required to perform field duties.

**Section II - MotorVehicle/MotorCycle/Autocycle/Bicycle Loans**

18.2.7 This section makes provisions for eligible officers to take advantage of loan facilities to purchase either a brand new/imported second hand car or a car from the local market.

18.2.8 Public Officers who are eligible for loan facilities are classified into different categories of beneficiaries based on their entitlement to duty exemption and salary levels. The interest rate is 4% per annum.

18.2.9 Expatriates and Mauritian nationals employed on contract basis are also allowed to benefit from loan facilities on same terms as officers employed in a substantive capacity in the Public Sector but subject to subscribing to a bank guarantee.

18.2.10 Provisions also exist in this section for officers at the lower levels to benefit from loan facilities to purchase a Motorcycle/Autocycle/Bicycle.

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

18.2.11 This section makes provisions for :

- (i) the payment of travelling allowances to officers, at different salary levels, entitled to duty exemption to purchase a car;
- (ii) payment of a travel grant to officers having reached salary cut-point of Rs 35400;
- (iii) refund of mileage allowance to officers performing official travelling by car;
- (iv) the payment of a commuted travelling allowance to officers on approved leave or during pre-retirement leave; and
- (v) refund of travelling expenses by bus.

### **Section IV –Government Official Car Scheme**

18.2.12 This section covers the government official car scheme and makes provisions for:

- (i) Judges and officers drawing a monthly salary of Rs 102000 and above to benefit from the use of a government car, both for official and private purposes;
- (ii) Chief Executives of Parastatal Organisations and other Statutory Bodies and Local authorities and Responsible and Accounting Heads of Departments in the Civil Service drawing a monthly salary of Rs 93000 to benefit from a self-driven government car both for official and private purposes;
- (iii) services of a Driver; and
- (iv) payment of a fuel allowance, as appropriate.

### **Pensionable Value of Car Benefit**

18.2.13 The monetary value of the private use of a chauffeur-driven official car and 75% of this value are reckoned for the computation of the retirement benefits for beneficiaries of chauffeur-driven and self-driven Government car respectively.

18.2.14 Given that ownership of a car is still regarded as a powerful prestige symbol, numerous representations have been received from various grades for their inclusion in the list of beneficiaries of duty-free facilities. However, it is relevant to mention here that several criteria are considered in this exercise which are, among others, salary level, retention, mileage, relativities, status, availability of funds and the need to contain the fleet of vehicles.

- 18.2.15 Hence, the need to examine and scrutinize the representations for duty-exemption facilities on the basis of merit and on a case to case basis. This benefit normally enhances the reward package of an individual and we have designed same so as not to distort the relativities in the compensation package that already exist among grades in a hierarchy or in comparison with others.

## Section I – Duty Exemption/Concession

### The Duty Exemption Scheme

- 18.2.16 The privilege of duty exemption, is an important fringe benefit in the total remuneration package of eligible officers. There has been persistent representations for the improvement of this benefit and further enlargement of the base of beneficiaries for duty exemption.
- 18.2.17 Officers who have benefited from this privilege are always looking forward for better and more enhanced benefits; those entitled to full duty exemption are asking for cars of higher engine capacity whilst those already eligible for partial duty exemption are claiming for full duty exemption. In this regard, “Travelling and Car Benefits” as a multi-faceted condition of service, has been dealt with in this Report with utmost care.
- 18.2.18 The existing scheme has therefore been analysed thoroughly and wherever appropriate, we have improved the provisions to ensure fairness and equity taking into consideration the high motivational value of the duty exemption for recruiting and retaining talents in the Public Sector; the very high economic and social costs of trading off this benefit for higher salary and that a car of seven-year-old, in good running condition, is generally granted a two-year road worthiness certificate.

### Recommendation 1

- 18.2.19 **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).**

	(A)	(B)	(C)						
No.	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 81000 or more but not eligible for a chauffeur/ self driven car	100% duty exemption on a car of engine capacity up to 1850 c.c. once every five years.	<p>A monthly car allowance of Rs 7000</p> <p>OR</p> <p>deferred renewal with duty exemption on cars of higher engine capacity as hereunder subject to the provisions at paragraph 18.2.20 (d) wherever applicable:</p> <table> <tr> <td>Renewal Period</td> <td>Engine Capacity</td> </tr> <tr> <td>(i) 6 years</td> <td>up to 2050 c.c.</td> </tr> <tr> <td>(ii) 7 years</td> <td>up to 2250 c.c</td> </tr> </table>	Renewal Period	Engine Capacity	(i) 6 years	up to 2050 c.c.	(ii) 7 years	up to 2250 c.c
Renewal Period	Engine Capacity								
(i) 6 years	up to 2050 c.c.								
(ii) 7 years	up to 2250 c.c								
2.	Officers drawing a monthly salary of Rs 75600 but less than Rs 81000 as well as those drawing a monthly salary in a scale the maximum to which is not less than Rs 75600.	100% duty exemption on a car of engine capacity of up to 1601 c.c. once every five years.	<p>A monthly car allowance of Rs 4750</p> <p>OR</p> <p>deferred renewal with duty exemption on cars of higher engine capacity as hereunder subject to the provisions at paragraph 18.2.20 (d):</p> <table> <tr> <td>Renewal Period</td> <td>Engine Capacity</td> </tr> <tr> <td>(i) 6 years</td> <td>up to 1800 c.c</td> </tr> <tr> <td>(ii) 7 years</td> <td>up to 2000 c.c</td> </tr> </table>	Renewal Period	Engine Capacity	(i) 6 years	up to 1800 c.c	(ii) 7 years	up to 2000 c.c
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(ii) 7 years	up to 2000 c.c								
3.	Officers in posts drawing monthly salary in the scale of Rs 44100 to Rs 61200 and those drawing a monthly salary in the range of Rs 50100 and up to Rs 73200 as well as incumbents in grades listed at Annex I to this Chapter including those appointed in a temporary capacity.	100% duty exemption for the purchase of a car with engine capacity of up to 1500 c.c. once every seven years.	<p>A monthly car allowance of Rs 3000</p> <p>OR</p> <p>deferred renewal with duty exemption on cars of higher engine capacity as hereunder subject to the provisions at paragraph 18.2.20 (d):</p> <table> <tr> <td>Renewal Period</td> <td>Engine Capacity</td> </tr> <tr> <td>(i) 8 years</td> <td>up to 1601 c.c</td> </tr> <tr> <td>(ii) 9 years</td> <td>up to 1850 c.c</td> </tr> </table>	Renewal Period	Engine Capacity	(i) 8 years	up to 1601 c.c	(ii) 9 years	up to 1850 c.c
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(ii) 9 years	up to 1850 c.c								

	(A)	(B)	(C)						
No.	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.	70% duty exemption on a new car or imported second hand car of engine capacity of up to 1400 c.c. once every seven years as per relevant provisions of the Consumer Protection Regulations.	<p>A monthly car allowance of Rs 1600</p> <p style="text-align: center;">OR</p> <p>enhanced duty exemption on deferred renewal as hereunder subject to provision at paragraph 18.2.20 (d) :</p> <table border="0" style="width: 100%;"> <thead> <tr> <th style="text-align: left;">Renewal Period</th> <th style="text-align: left;">Rate of Duty exemption</th> </tr> </thead> <tbody> <tr> <td>(i) 8 years</td> <td>85%</td> </tr> <tr> <td>(ii) 9 years</td> <td>100%</td> </tr> </tbody> </table>	Renewal Period	Rate of Duty exemption	(i) 8 years	85%	(ii) 9 years	100%
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## Recommendation 2

**18.2.20 We recommend that an officer eligible for duty exemption:**

- (a) who opts 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 put up an application, in writing, for same;
- (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 as from the date he exercised the option for the allowance; and the span of time during which the beneficiary has drawn the allowance should be excluded from the period of eligibility for renewal of the car;
- (c) who has opted to defer the renewal of the duty exempted car to benefit from higher rate of duty exemption or higher engine capacity, would not be entitled to the monthly car allowance in lieu of the duty exemption as from the date he exercises this option up till the end of the period qualifying him for the higher engine capacity/enhanced duty exemption;
- (d) may be allowed to purchase a car of higher engine capacity than his normal entitlement subject to a maximum of 2250 c.c. provided he pays the difference in the excise duty;

- (e) who has already taken advantage of 70% or 100% duty exemption would be allowed to opt for the payment of a car allowance in lieu of the duty exemption only after a period of seven or five years, whichever is applicable, has elapsed as from the date of the last purchase of the car. However, in case of change of eligibility, within a period of seven or five years, the beneficiary would have to clear any outstanding loan before exercising the option for the payment of a car allowance or application for duty exemption;
- (f) 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 18.2.19 (No. 1) only after five years have elapsed as from the date of the last purchase of the duty remitted car;
- (g) as specified in categories at (No. 1) to (No. 4) of paragraph 18.2.19, who have opted for the payment of a monthly car allowance in lieu of duty exemption should continue to draw same during their pre-retirement leave; and
- (h) who opts for the payment of a monthly car allowance in lieu of duty exemption should not be allowed to use the organisation's vehicle but should make his own transport arrangements for the performance of official travelling.

### Recommendation 3

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

- (a) should reimburse excise duty on a pro-rata basis in case of termination of employment or resignation from office within four years as from the date of purchase of the last duty exempted car;
- (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) proceeding on retirement and to whom a 70% or 100% duty exemption certificate has been granted would be allowed to utilise same within six months after the effective date of retirement;
- (e) would be allowed to renew his duty exempted car 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 c.c. and has paid excise duty on the difference between a 1400 c.c or 1500 c.c or 1601 c.c or 1850 c.c car and a car of up to 2250 c.c, should, if he opts to retain the car on qualifying for a 1500/1601/1850 c.c. car, be refunded proportionate excise duty, if any, thereon as from the date he qualifies for a 1500/1601/1850 c.c car; 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

18.2.22 We also recommend that, subject to the provisions at paragraph 18.2.20 (f), 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 2013 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:

either

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

reimburse proportionate duty and loan, if any, and take advantage of corresponding car benefits as provided for at paragraph 18.2.19.

##### Recommendation 5

18.2.23 We additionally recommend that:

- (i) officers, aged 50 years or more, reckoning at least 22 years' service and in receipt of a monthly salary Rs 35400 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 c.c, provided outstanding loan, if any, is reimbursed;
- (ii) officers, though less than 50 years, who have never benefited from duty exemption on a car but drawing a monthly salary of Rs 48600 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 would be eligible, once, for the purchase of a 70% duty exempted car with engine capacity of up to 1400 c.c on the same terms and conditions as per relevant provisions at paragraphs 18.2.19 (No. 4) and 18.2.46, except for renewal of a car, provided outstanding loan, if any, is reimbursed

OR

opt for a monthly car allowance of Rs 1600 in lieu of duty exemption;

- (iii) beneficiaries whose grades are listed at Annex II to this Chapter, as well as officers who are entitled to 70% 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 50100 as per terms and conditions at paragraph 18.2.19 (No. 3) and provisions at paragraph 18.2.22;
- (iv) officers who are entitled to 70% 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 18.2.19 (No. 3) although not drawing a monthly salary of Rs 50100 with this Report; and
- (vi) officers in grades requiring a University Degree who are drawing a monthly salary of Rs 35400 or more in a salary scale the maximum of which is not less than Rs 48600 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 MCSAR be eligible for loan facilities and 70% duty exemption for the

**purchase of a car as per relevant provisions at paragraphs 18.2.23 (i) and 18.2.46.**

### **Officers Performing Extensive Field Duties**

18.2.24 Certain Officers are required to perform extensive field duties depending on their postings and nature of work and, therefore, the use of a car is a necessary tool for greater efficiency and effectiveness in the delivery of the service. However, by virtue of their salary or nature of duties they are not eligible for 70 % duty exemption for the purchase of a car. Such officers are granted duty exemption of up to Rs 100000 on a car with engine capacity of up to 1400 c.c. subject to the approval of the Committee chaired by the Financial Secretary. They are refunded official travelling expenses at approved rates. These provisions are also applicable to Advisers/Officers on contract employment who are required to perform extensive field duties.

### **Recommendation 6**

18.2.25 **We recommend that applications for Rs 100000 duty exemption from individual officers in certain grades whose postings require them to perform extensive official travelling should continue to be looked into by the Committee chaired by the Financial Secretary and comprising the Director of the Pay Research Bureau and the Supervising Officer of the Ministry of Civil Service and Administrative Reforms (MCSAR).**

### **Recommendation 7**

18.2.26 **We recommend that officers in grades listed at Annex II to this Chapter, as well as officers qualifying for partial duty exemption as at subparagraphs 18.2.23 (i), (ii) and (iii) above as well as those entitled to 100% duty exemption on a car should benefit from its equivalent on a car or Rs 100000 duty exemption whichever is higher.**

### **Recommendation 8**

18.2.27 **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 be allowed to opt for the purchase of a duty remitted 2 x 4 or 4 x 4 Double Cabin pick up in lieu of 70% duty exemption on a car, subject to the genuineness of the case and approval of the Supervising Officer.**

### **Recommendation 9**

18.2.28 **We recommend that the Supervising Officer of the Ministry/Department 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**

**18.2.29 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 if the departure of the officer or the reversion 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 18.2.19 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**

**18.2.30** The provisions regarding duty exemption and loan facilities for the purchase of car to Advisers employed on contract basis at different salary levels, are , save for a few exceptions, aligned with provisions applicable to public officers on permanent and pensionable establishment. However, such Advisers/ Officers are required to furnish security to cover the full amount of the loan contracted.

**18.2.31** Officers on contract employment who opt for the payment of a monthly car allowance in lieu of duty exemption are not allowed to claim duty exemption within a period of five or seven years as from the date of exercising the option.

**18.2.32** The existing provisions for car benefits to Advisers/Officers employed on contract form part of their remuneration package and we are maintaining same.

### **Recommendation 11**

**18.2.33 We recommend that Advisers/Officers on contract employment:**

- (a) 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. This option once exercised would be irrevocable for a period of five or seven years as appropriate and would lapse on termination/expiry of contract; and**
- (b) who have opted for the monthly car allowance in lieu of the duty deferred facilities would not benefit from duty exemption within a period of five or seven years, whichever is appropriate.**

**18.2.34** 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 officer from service.

## Recommendation 12

18.2.35 We recommend that:

- (i) Senior Advisers 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 c.c. or of a higher engine capacity not exceeding 2250 c.c., subject to the provisions at paragraph 18.2.20 (d)

or

the payment of a monthly car allowance of Rs 7000 in lieu thereof

and

be refunded travelling expenses as at paragraph 18.2.74 (No. 2)

- (ii) Advisers/Officers on contract employment drawing a monthly salary in the range of Rs 75600 and up to Rs 93000 a month would be eligible for

either

100% duty exemption on a car with engine capacity of up to 1601 c.c. or a car of higher engine capacity not exceeding 2250 c.c. subject to the provisions at paragraph 18.2.20 (d)

or

the payment of a monthly car allowance of Rs 4750 in lieu thereof

and

be refunded travelling expenses as at paragraph 18.2.74 (No. 2);

- (iii) Advisers/Officers on contract employment drawing a monthly salary in the range of Rs 50100 and up to Rs 73200 a month as well as Advisers employed in the capacity of professionals as mentioned at paragraph 18.2.19 (No. 3) would benefit from:

either

100% duty exemption on a car with engine capacity of up to 1500 c.c. or a car of higher engine capacity not exceeding 2250 c.c. subject to the provisions at paragraph 18.2.20 (d)

or

the payment of a monthly car allowance of Rs 3000 in lieu thereof

and

be refunded travelling expenses as at paragraph 18.2.74 (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**

**18.2.36** We recommend that Advisers/Officers on contract employment who are not eligible for duty exemption on a car, either for 70% or 100%, 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 100000 for the purchase of a car with engine capacity of up to 1400 c.c.

or

the option for the payment of a monthly car allowance of Rs 1600 in lieu of the Rs 100000 duty exemption

and

claim mileage for official travelling at appropriate rates as specified at paragraph 18.2.74 (No. 5).

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

**18.2.37** In principle, according to relevant provisions of the Customs and Tariff Act 1988, as subsequently amended, the duration of the exemption of duty on motor vehicles lasts for four years. Consequently, whenever the employment (permanent or contract) of a beneficiary 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. We are maintaining this provision.

#### **Recommendation 14**

**18.2.38** 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 Motor Cycle**

18.2.39 Certain categories of officers at the lower levels are required to perform field duties and, therefore, have to move to different sites of work during the day. These officers were benefiting from duty exemption on autocycle/motorcycle. The corresponding grades of such categories of officers are listed at **Annex III** of this Chapter.

18.2.40 Such officers in these grades are allowed to renew their autocycle/motorcycle after seven years as from the date of purchase.

18.2.41 The Excise Act has recently been amended and duty on autocycle/motorcycle of engine capacity of up to 125 c.c. has been waived. In this context, we are maintaining only the list of grades for the purpose of the grant of loan facilities to purchase an autocycle/motorcycle in the next Section of this Chapter.

### **Recommendation 15**

**18.2.42 We recommend that officers in the grades listed at Annex III to this Chapter should be eligible for the purchase of an autocycle/motorcycle with engine capacity of up to 125 c.c. once every seven years.**

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

### Motor Vehicle Loans

- 18.2.43 Presently, public officers eligible for loan facilities at rate of interest of 7.5% per annum to purchase a motor vehicle. They are classified into broad categories based on their entitlement to duty exemption and salary levels and the need to perform official travelling.
- 18.2.44 **We are maintaining the existing loan facilities whilst the rate of interest is being reviewed to 4% per annum which will be applicable for new applications of loan facilities as from 01 January 2013.**
- 18.2.45 The existing provisions to enable beneficiaries who opt for an allowance in lieu of duty to take advantage of loan facilities to purchase a car from the local market are maintained.

### Recommendation 16

**18.2.46 We recommend that:**

- (a) **officers, subject to provisions at paragraph (b) below, eligible for 70% and 100% duty exemption 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 75600 and up to Rs 93000 except Accounting/Responsible Officers drawing salary of Rs 93000 a month, would be eligible for loan facilities of up to 18 months 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;**
- (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 beneficiaries have last taken advantage of loan facilities;**



- (e) officers qualifying for duty exemption of up to Rs 100000 as per provisions of the recommendation at paragraph 18.2.25 would be eligible for a maximum loan equivalent of 21 months' salary refundable in 84 monthly instalments for a single purchase of a car;
- (f) officers qualifying for a travel grant but who are not eligible for duty exemption would be entitled to 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 provided the beneficiary draws a monthly basic salary in the range of Rs 35400 and up to Rs 48600;
- (g) individual officers, irrespective of their grades, who are not entitled to any duty exemption but have to perform from time to time, official travelling by car on a regular basis may be granted, subject to the approval of the 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 27000 but less than Rs 35400 and who have to attend duty on a fairly regular basis at such hours when public transport 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 not entitled to duty exemption on a car, but who are eligible for loan facilities to purchase a car, may be allowed to acquire a car of up to eight years old. The car can be renewed after seven years have elapsed from the date of purchase or when the car has reached 11 years as from the date of first registration in Mauritius, whichever is earlier provided outstanding loan, if any, is cleared. The quantum of loan should not exceed 15 months' salary and refund should be made in 60 monthly instalments for a second and subsequent purchase;
- (j) beneficiaries who have availed of loan facilities to purchase a car/motorcycle either for the first time or for renewal and fail to produce documentary evidence of the purchase, should refund the whole amount of loan together with the interest accrued thereon by a date 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; and

- (k) **officers in the above categories who have taken advantage of loan facilities for the purchase of a car should pay interest at the rate of 4% per annum on reimbursement of same.**

### **Auto Cycle to Gangman (Scavenging) - District Councils**

18.2.47 Gangmen (Scavenging) in all district councils are called upon to visit different sites of work on the same day in the performance of their duties. As such, they benefit from the purchase of an autocycle along with loan facilities. We are maintaining this provision.

### **Recommendation 17**

18.2.48 **We recommend that the Gangman (Scavenging) in all District Councils, except at the Black River District Council, would continue to benefit from loan facilities as per relevant provisions at paragraph 18.2.55 for the purchase of an autocycle once every seven years.**

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

18.2.49 Beneficiaries of duty exemption on a car are entitled to loan facilities for the purchase of a duty exempted car or a car on which duty is not exempted. This car is meant for both official and private purposes. Our attention has been drawn that in certain instances beneficiaries have purchased a duty exempted car without availing of loan facilities and later applied for loan to purchase another car.

### **Recommendation 18**

18.2.50 **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.**

### **Motor Cycle Loans**

18.2.51 Certain categories of Officers whose grades are listed at **Annex III** to this Volume are presently granted loan facilities, equivalent to the duty-free price of the autocycle/motorcycle, not exceeding 15 months' salary with interest rate at 7.5% per annum, refundable in 84 monthly instalments.

18.2.52 Such officers are allowed to renew their motorcycle/autocycle after seven years as from the date of purchase and are entitled to loan facilities and duty exemption on the same terms and conditions as for their first purchase.

18.2.53 Officers who are eligible for duty-free motorcycle/autocycle but in receipt of a monthly salary of Rs 17800 or more or a salary in a scale the minimum of which is not less than Rs 12000 a month are allowed to opt for loan facilities

of up to 21 months' salary at an interest rate of 7.5% per annum, refundable in 84 monthly instalments for the purchase of a car of up to eight years old without duty exemption.

- 18.2.54 We are maintaining the privilege of loan facilities whilst reviewing the salary levels for eligibility and the engine capacity of autocycle/motorcycle to meet the requirement of the Excise Act. The interest rate on loan would now be 4% per annum.

### **Recommendation 19**

#### **18.2.55 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 125 c.c.;**
- (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 at interest rate of 4% per annum; and**
- (c) such beneficiaries would be eligible to renew their autocycle/motorcycle, within the same engine capacity on the same terms and conditions, after seven years as from the date of last purchase of their autocycle/motorcycle.**

### **Recommendation 20**

#### **18.2.56 We recommend that:**

- (i) officers whose grades are listed at Annex III to this Chapter and who are drawing either a monthly salary of Rs 21750 and above or a salary in a scale the minimum of which is not less than Rs 14000 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 18.2.46 (g); and**
- (ii) officers in the above category would be eligible for refund of mileage and renewal of loan as per provisions at paragraphs 18.2.74 (No. 5) and 18.2.46 (i) respectively and would not be entitled to any duty exemption on the car.**

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

- 18.2.57 Individual officers, irrespective of their grades, who are required to attend duty on a fairly regular basis at such time when public transport and/or official transport is not available, are presently granted loan facilities up to a maximum of 15 months' salary refundable in not more than 84 monthly instalments at interest rate of 7.5% per annum for the purchase of an autocycle or a motorcycle with engine capacity of up to 150 c.c., subject to the approval of

their Supervising Officer. These officers are not entitled to duty exemption on the autocycle/motorcycle.

- 18.2.58 The loan facilities are also granted to officers who have to attend different sites of work on the same day in the performance of their duties.
- 18.2.59 The same facilities have been extended to employees of the Tradesman grade who are required to be “on call” to attend to emergencies after normal office hours, during weekends and public holidays.
- 18.2.60 Following exemption of duty on motorcycle/autocycle with engine capacity of up to 125 c.c, we are modifying the engine capacity accordingly.

### **Recommendation 21**

- 18.2.61 **We recommend that individual officers drawing salary in a scale the maximum of which is not less than Rs 17850 a month and are required to attend duty on a fairly regular basis at such time when public transport 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 only for the purchase of an auto cycle or motorcycle with engine capacity of up to 125 c.c. as per terms and conditions as per relevant provisions at paragraph 18.2.55.**
- 18.2.62 **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 c.c. at interest rate of 4% per annum, refundable in 84 monthly instalments. Such employees should strictly use their autocycle/motorcycle to attend to emergencies while “On-Call”.**

### **Bicycle Loans**

- 18.2.63 An officer who uses a bicycle for official travelling is presently granted loan facilities equivalent to the price of the bicycle every seven years at the interest rate of 7.5% per annum refundable in 84 monthly instalments. We are maintaining these provisions whilst reviewing the rate of interest to 4% per annum.

### **Recommendation 19**

- 18.2.64 **We recommend that officers who are required to use their bicycle for official travelling should be granted loan facilities equivalent to its market price at interest rate of 4% refundable in not more than 84 monthly instalments.**

### Refund of Loan in the Absence of Documentary Evidence

18.2.65 Eligible officers who have availed of loan facilities for the purchase or renewal of a car/motorcycle and failed to produce relevant documentary evidence are bound to refund the loan together with interest accrued thereon. These provisions are being maintained.

### Recommendation 22

**18.2.66 We recommend that an officer who has availed of loan facilities and fails to produce documentary evidence in respect of the purchase of the vehicle, should refund same and any interest accrued thereon by a date as may be determined by the Accountant-General. Furthermore, the beneficiary would qualify for loan facilities anew after five or seven years, whichever is applicable.**

**18.2.67 We further recommend that in case of default the officer would forego his chance for further loans.**

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

18.2.68 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.

18.2.69 Advisers/Officers, including expatriates, who are unable to subscribe to a bank guarantee are granted loan facilities equivalent to 12 months' salary and the payment of their gratuity on termination or expiry of contract, in case same is not renewed, is retained.

### Reimbursement of Loan

**18.2.70 Our attention has been drawn by the Accountant-General that several Advisers on contract employment have taken loan facilities and refused to reimburse the loan after the expiry of their contract. The Accountant-General Department is unable to recoup the outstanding balance of loan advanced, due to lien imposed by the Mauritius Revenue Authority for the duty exemption granted. It has been submitted that some measures need to be introduced to safeguard public funds. We have examined this issue and we are making appropriate provision to this effect.**

### Recommendation 23

**18.2.71 We recommend that:**

- (i) expatriates and Advisers/Officers of Mauritian nationality, employed on contract basis, may be granted loan facilities at interest rate of 4% per annum 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 sub-paragraph (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 at interest rate of 4% per annum 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

18.2.72 The travelling allowances, travel grant and rates of refund of travelling expenses for car and autocycle/motorcycles paid to public officers as from 01 July 2008 were computed on the basis of the price of petrol as at that date, the average car price and related fixed costs.

18.2.73 We have reviewed the various travelling allowances and rates of mileage based on the price of petrol, market price of car and their fixed costs.

#### Recommendation 24

18.2.74 We recommend that the monthly travelling allowances and mileage rates payable to beneficiaries be revised as per table below:

No.	Categories of Officers	Travelling Allowances/Mileage Rates
1.	Officers drawing a monthly basic salary of Rs 81000 or more and eligible for 100% duty exemption on a car of up to 1850 c.c. excluding beneficiaries of self/chauffeur driven car.	A monthly fixed cost allowance of Rs 2275 and a monthly travelling allowance of Rs 9050  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 3015 in case officers perform official travelling during the month.
2.	Officers drawing a monthly basic salary of Rs 50100 but less than Rs 81000 including officers whose grades are mentioned at (No. 3) of paragraph 18.2.19 who are eligible for 100% duty exemption for the purchase of a car.	A monthly travelling allowance of Rs 9050  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 3015 in case officers perform official travelling during the month.
3.	Officers drawing a monthly basic salary of Rs 35400 and up to Rs 48600 and who are not eligible for 100% duty exemption but own a car.	A monthly travel grant of Rs 5855.
4	Officers drawing a monthly basic salary of Rs 33000 and Rs 34200 as well as those drawing a monthly basic salary of Rs 35400 or more and who are not in receipt of a travel grant or travelling/petrol allowance.	A monthly travelling allowance of Rs 2200  OR refund of bus fares, whichever is higher.

No.	Categories of Officers	Travelling Allowances/Mileage Rates
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 9.15 per km for the first 800 km.  (ii) Rs 5.40 per km for mileage in excess of 800 km.  (iii) Rs 5.40 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 2.70 per km  (ii) Rs 1.95 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.
7.	Officers performing official travelling by autocycle.	(i) Refund of mileage for official travelling at the rate of Rs 2.20 per km.  (ii) Rs 1.50 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.

### Recommendation 25

18.2.75 We recommend that:

- (i) (a) officers falling under the categories as defined at (No. 1) and (No. 2) at paragraph 18.2.74 above would be eligible for a monthly commuted allowance of Rs 3500; and
- (b) officers falling under the categories as defined at (No. 3) at paragraph 18.2.74 above would be eligible for a monthly commuted allowance of Rs 2400,

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;



- (ii) officers specified at (No. 1), (No. 2) and (No. 3) at paragraph 18.2.74 above should compulsorily use their car for official travelling, whenever required. However, officers specified at (No. 2) and (No. 3) at paragraph 18.2.74 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;
- (iii) officers eligible for a travel grant and performing official travelling should be paid either a monthly travel grant of Rs 5855 or, subject to the approval of the Supervising Officer, a monthly commuted allowance of Rs 3015 together with mileage for attending duty and for official travelling at the rate of Rs 5.40 per km, whichever is higher. The latter provision would be applicable only in case the officer performs official travelling during the month; and
- (iv) officers eligible for a travel grant of Rs 5855 or travelling allowance of Rs 9050 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.

**18.2.76** 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 18.2.74 should also apply to Advisers/Officers on contract employment at corresponding levels.

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

**18.2.77** Officers performing field duties and who are in receipt of a travelling allowance or a travel grant may be allowed to opt for a monthly commuted allowance together with refund of mileage at appropriate rates. We are maintaining this provision.

#### **Recommendation 26**

**18.2.78** We recommend that:

- (i) officers entitled to a monthly travelling allowance as per provisions of (No. 1) and (No. 2) at paragraph 18.2.74 may, subject to the approval of the Supervising Officer, be allowed to opt for the payment of a monthly car allowance of Rs 3015 together with refund of mileage allowance at the rate of Rs 5.40 per km in lieu of the travelling allowance/travel grant, provided they perform official travelling in that month; and
- (ii) officers using their autocycle/motorcycle to attend duty should be refunded, on days on which they are required to carry out field duties, the distance from residence to office, at the rate of Rs 1.50

per km for autocyce and Rs 1.95 per km for motorcycle or be refunded travelling by bus, whichever is higher.

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

- 18.2.79 Officers eligible for a monthly commuted travelling allowance or travel grant are paid same during their pre-retirement leave even if they do not attend duty at all in a month. This measure encourages officers to enjoy fully their leave prior to retirement and has generally put an end to the previous practice whereby officers attend duty once or twice in a month only to benefit from the refund of travelling thereby affecting the delivery of the service adversely.
- 18.2.80 Provisions also exist for the refund of a monthly commuted allowance to interdicted officers only on their reinstatement to their substantive post.
- 18.2.81 We are maintaining the existing provisions.

### **Recommendation 27**

#### **18.2.82 We recommend that:**

- (i) **officers entitled to a monthly commuted travelling allowance or travel grant as specified at (No. 1), (No 2) and (No. 3) of paragraph 18.2.74 should continue to draw same during their pre-retirement leave even if they do not attend duty at all in a month;**
- (ii) **officers as specified at paragraph 18.2.75 (i) (a) and (b) who were entitled to a commuted travelling allowance/travel grant prior to their interdiction, should be paid the monthly commuted allowance of either Rs 3500 or Rs 2400 whichever is applicable, upon their reinstatement, provided they owned a car during the interdiction period;**
- (iii) **officers as specified at(No. 1) to (No .4) of paragraph 18.2.19 who are in receipt of a monthly car allowance in lieu of duty exemption should continue to draw same during their pre-retirement leave; and**
- (iv) **officers entitled to a travel grant only as specified at (No. 3) of paragraph 18.2.74 and who during a whole calendar month are on approved leave, inclusive of study leave with pay, official mission and school holidays during which attendance at work has not been required, should be paid a monthly commuted allowance of Rs 2400.**

### **Refund of Car Mileage Allowance to Officers not entitled to a Travel Grant**

- 18.2.83 Officers who perform official travelling by car but not in receipt of a travel grant and are refunded mileage allowance for distance between office and site of work. The officers are also refunded the running costs for the distance

not considered as official mileage on days on which they are required to use their car for official travelling. Furthermore, the refund of mileage allowance for official travelling on distance covered between office and site of work are computed in consideration of the most economical route.

### **Recommendation 28**

**18.2.84 Officers not eligible for travel grant should continue to be refunded mileage allowance for days on which they are required to carry out field duties, the distance from residence to office, at the rate of Rs 5.40 per km and mileage for official travelling on distance between office and site of work or for the official travelling by the most economical route at approved rates, as per paragraph at 18.2.74 (No. 5).**

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

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

18.2.86 Presently refund of official travelling is made at the rate of Rs 8.60, comprising both fixed and variable costs, for the first 800 km and at the rate of Rs 5.00 to cover for the variable costs only for official mileage in excess of 800 km on a month-to-month basis.

18.2.87 Generally, the quantum of official distance travelled varies from month to month according to fluctuations in the extent of field duties. Officers may perform official travelling of less than 800 km in one month and more than 800 km in another. Therefore, in such cases, 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.

18.2.88 Provisions have also been made for adjustment in the refund of mileage allowance to certain categories of officers who are required to perform travelling during specific periods of the year, to assist them towards the fixed costs incurred in respect of their car over the financial year.

18.2.89 We are maintaining the provisions regarding the adjustment of refund of mileage allowance on an aggregate distance of 9600 km which are also applicable on, a pro-rata basis, to officers who use their car for official travelling during regular specific periods of the year.

### **Recommendation 29**

**18.2.90 We recommend that:**

- (i) the refund of official mileage on the aggregate distance travelled by field officers in any financial year should be recomputed at the rate of Rs 9.15 per km for up to a maximum of 9600 km and**

**Rs 5.40 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**

18.2.91 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.

18.2.92 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.

18.2.93 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 MCSAR.

18.2.94 Refund of travelling expenses for Primary School Teachers is made at the rate of 16 days a month and for Secondary School Teachers at the rate of 15 days monthly.

18.2.95 We are maintaining the existing provisions.

### **Recommendation 30**

**18.2.96 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 Primary School Teachers and Secondary School Teachers, 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**

18.2.97 Some officers use their own means of transport other than car to attend duty and are paid a monthly travelling allowance of Rs 265 or the amount

representing refund of bus fares for attending work during the month, whichever is the higher.

### **Recommendation 31**

**18.2.98 We recommend that the monthly travelling allowance payable to officers who use their own means of transport to attend duty be revised to Rs 290 or the amount which would have been refundable by bus for attending work during the month, whichever is the higher.**

### **Official Travelling by Bus**

18.2.99 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 32**

**18.2.100 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**

18.2.101 Officers performing official travelling on bicycle are paid a monthly allowance of Rs 175. However, those who have to use their bicycles on bad roads are paid an additional sum of Rs 60 monthly. We are maintaining this provision while reviewing the allowances.

### **Recommendation 33**

**18.2.102 We recommend that the monthly allowance payable to:**

- (i) officers performing official travelling on bicycle be revised to Rs 200.**
- (ii) officers using their bicycle on bad roads be revised to Rs 75 monthly.**

### **Walking Allowance**

18.2.103 Certain categories of officers, e.g. Forest Guards, are required to walk during the performance of their duties because their places of work are not accessible by vehicles. These officers are paid a monthly allowance of Rs 150. We are revising same.

### **Recommendation 34**

**18.2.104 We recommend that the monthly walking allowance be revised to Rs 175. The walking allowance should also be paid to Rodriguan public officers, wherever applicable.**

### **Refund of Bus Fares to Physically Handicapped Public Officers**

18.2.105 Certain employees who suffer from physical disabilities (foot and limb) face difficulties to walk from their residence or office to catch a bus. Under normal conditions employees are refunded bus fares whenever the distance for any

trip between residence to office exceeds 1.6 km by the most economical route. This condition is not applicable to people suffering from a physical handicap and we are maintaining the present provisions.

### **Recommendation 35**

- 18.2.106 We recommend that officers who suffer from a physical disability (foot/leg/limb) and are unable to walk at a normal pace should continue to be refunded, subject to the approval of their Supervising Officer, bus fares from residence to office and back inclusive of trips for distance of less than 1.6 km.**
- 18.2.107 We also recommend that subject to the approval of the MCSAR, 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.**
- 18.2.108 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

### Official Car Benefits

- 18.2.109 At present, Judges and officers drawing a monthly basic salary of Rs 80000 and above are eligible for the exclusive use of a government official car, both for official travelling and private use. Beneficiaries are required to bear the costs of “routine maintenance” such as washing, cleaning, waxing and tyre repairs and to provide shelter for the car.
- 18.2.110 Officers occupying position of Chief Executives of Parastatal Organisations and other Statutory Bodies and Local Authorities and Responsible and Accounting Heads of Departments in the Civil Service presently drawing a monthly basic salary of Rs 75000 benefit from the exclusive use of a self-driven government car, both for official and private use.
- 18.2.111 The monetary value of the private use of the official car, as determined by the High Powered Committee, is included in the computation of retirement benefits of beneficiaries irrespective of whether they have taken advantage of the car or not. Beneficiaries also have to pay tax in respect of the use of the car for private purposes.
- 18.2.112 On retiring at the age of 50 years or more, beneficiaries are also allowed to purchase the official car at a depreciated price on the terms and conditions as established by the Ministry of Finance and Economic Development or purchase a new car, on which duty is exempted, within the prescribed ceiling.
- 18.2.113 Beneficiaries of the official government car are allowed, in lieu thereof, to opt for the purchase of a car on which 100% duty is exempted within the prescribed ceiling value of the official car.
- 18.2.114 Except for Judges and officers of this level and above, the car is renewable every five years or as may be determined by the High Powered Committee which 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.
- 18.2.115 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 50 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 Official Car Scheme and Services of a Driver

- 18.2.116 The official car scheme, introduced decades ago is a major component in the remuneration package of officers presently drawing salary of Rs 80000 and above.

18.2.117 We are maintaining the provisions of personalised official car inclusive of the option in lieu thereof, that is, duty exemption with loan facilities to purchase a car within the prescribed ceiling value along with the payment of a monthly car allowance in lieu of the official car.

### **Recommendation 36**

**18.2.118 We recommend that Judges and officers drawing a monthly salary of Rs 102000 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 8400 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 within the prescribed ceiling value together with loan facilities up to the corresponding ceiling value reimbursable in 60 monthly instalments at the rate of interest of 4% per annum and a monthly driver's allowance of Rs 8400.**

### **Recommendation 37**

**18.2.119 We further recommend that Accounting/Responsible Officers drawing a monthly basic salary of Rs 93000 but less than Rs 102000 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 within the prescribed ceiling value together with loan facilities up to the corresponding ceiling value reimbursable in 60 monthly instalments at the rate of interest of 4% per annum.**



**Recommendation 38**

- 18.2.120 We also recommend that officers, falling under categories at paragraphs 18.2.118 and 18.2.119 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.
- 18.2.121 We further recommend that officers who wish to renew their duty exempted car purchased on terms and conditions as laid down at paragraphs 18.2.118 and 18.2.119 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 4% per annum refundable in 48 monthly instalments.

**Recommendation 39**

- 18.2.122 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**

- 18.2.123 Officers in the Public Service including those of the Parastatal and Other Statutory Bodies, Local Authorities and the Rodrigues Regional Assembly are eligible for official/chauffeur-driven/self-driven cars within a prescribed ceiling according to status and salary levels. Accounting and Responsible Officers and officers of the level of Permanent Secretary and above are allowed to renew their official car every five years. However, the renewal period for Judges and officers at this level and above is three years.
- 18.2.124 We are maintaining the existing provisions except that we are reviewing the car benefits package of Judges.

**Specific Provisions for Judges and Officers at this level and above**

- 18.2.125 Judges and Officers at this level and above are presently eligible for an official car renewable every three years. They are also eligible for the payment of a fuel allowance and drivers' allowance/services of a driver.
- 18.2.126 They are allowed to purchase a car for private use over and above the official car to which they are entitled to. Submissions have been made from such category of officers for the renewal of this car. We have examined this issue and with the consent of these officers, we are reviewing the renewal period of the official car from three years to four

years. However, with a view to compensating this shortfall in their benefits we are allowing them to renew the duty exempted purchased by them for private use every seven years, subject to the approval of the High Powered Committee.

#### **Recommendation 40**

##### **18.2.127 We recommend that:**

- (i) the renewal period of government official cars allocated to eligible officers, except for Judges and Officers at this level and above, should continue to be five years;**
- (ii) the renewal period of government official cars allocated to Judges and officers at this level and above should 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 up to 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.**

**18.2.128 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 the following conditions:**

- (a) they undertake, at the time of retirement, to purchase the car at its normal depreciated price; and**
- (b) they 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**

**18.2.129** Officers including Chief Executives/Responsible and Accounting Officers appointed on or after 01 July 2008 and drawing salary of Rs 80000 or more as from 01 July 2008 were eligible for an official car and paid an allowance in lieu of the services of a driver. Officers in this category were allowed to avail of the services of a driver either on the establishment of the organisation or from the appropriate pool in lieu of the allowance, subject to approval of the High Powered Committee.

**18.2.130** We are maintaining the present provisions for the services of either a driver or driver's allowance in respect of the different categories of officers.

**Recommendation 41**

**18.2.131 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.**
- (ii) Officers including Chief Executives/Responsible and Accounting Officers appointed on or after 01 July 2008 and drawing salary of Rs 80000 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.**

**18.2.132 The provisions at paragraphs 18.2.118 and 18.2.119 above also apply to Chief Executives of Municipal Councils and District Councils in respect of 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**

**18.2.133** Beneficiaries of official car are allowed to retain same while on leave/mission abroad and are eligible for the payment of the monthly fuel allowance. Such beneficiaries are allowed to opt for the purchase of a duty exempted car within the prescribed ceiling value together with the payment of a monthly car allowance in lieu of the official car. The existing provisions are maintained.

**Recommendation 42**

**18.2.134 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.**

18.2.135 Officers of the level of Permanent Secretary and above who may be called upon to work regularly beyond normal office hours for long periods are at present eligible, subject to the approval of the HPC, for the purchase of a car, within the prescribed ceiling value, on which duty is exempted. The argument in favour of this provision is the non-availability of the official car for use by the family as the officer is often retained beyond normal working hours and very often unexpectedly. We are maintaining the present provisions.

#### **Recommendation 43**

**18.2.136 We recommend that requests from eligible officers for duty exemption for the purchase of a car for private use over and above their present entitlement to an official car should continue to be looked into by the HPC on a case-to-case basis. This exemption is restricted to a single purchase.**

**18.2.137 However, Judges and Officers at this level and above, would be allowed to renew the duty exempted car purchased for private use every seven years, subject to the approval of the HPC.**

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

18.2.138 Presently, an officer appointed in a temporary capacity in a post carrying the benefit of an official car is provided with a government/organisation car from the pool both for official travelling and for private use. The officer is also allowed to have recourse to the services of a driver from the organisation, if available and wherever applicable. Provisions also exist for the officer to opt for the payment of a monthly car allowance in lieu of the official car.

#### **Recommendation 44**

**18.2.139 We recommend that officers appointed in a temporary capacity in post 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.**

**18.2.140 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 8400.**

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

18.2.141 We are likewise maintaining the existing provisions regarding the allocation of an official car during period of actingship/assignment of duties and the option for payment of a monthly car allowance in lieu of the official car.

**Recommendation 45**

18.2.142 We recommend that officers, appointed to act or assigned duties in a post carrying a monthly salary of Rs 102000 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 proceed on leave with pay or on mission for a period exceeding one year 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, and fuel allowance as appropriate

or

a monthly car allowance in lieu of the official car and a driver's allowance OR a driver from the relevant pool of drivers, if available, and fuel allowance as appropriate.

**Recommendation 46**

18.2.143 We also recommend that officers, appointed to act or assigned duties in a position of an Accounting/Responsible Officer carrying a monthly salary of Rs 93000 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 proceed on leave with pay or on mission for a period exceeding one year may, subject to the approval of the High Powered Committee, 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 47**

**18.2.144** We recommend that the HPC should, on a case to case basis, continue to look into, the extension of the recommendation at paragraph 18.2.143 to an officer acting in a grade carrying a monthly salary of at least Rs 102000 though not in an Accounting/Responsible position.

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

18.2.145 We are maintaining the existing provisions for officers assigned duties at the level of Permanent Secretary (Secretary to the President and Secretary, Public and Disciplined Forces Service Commissions) pending the implementation of that recommendation concerning the posting of officers in the grade of Permanent Secretary to carry out the duties and shoulder responsibilities of the latter grades.

**Recommendation 48**

**18.2.146** 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 49**

**18.2.147** 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**

**18.2.148** 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 or continue to opt for a monthly car allowance in lieu of the official car during the pre-retirement leave. We are maintaining this provision.

### **Recommendation 50**

**18.2.149** 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 have opted or 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 50 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 and Economic 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 car the duty exempted value within the prescribed ceiling. 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 50 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
- (vi) 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**

18.2.150 An officer, who at the time of retirement, has already purchased the chauffeur-driven/official car allotted 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.

18.2.151 We are maintaining the existing provisions.

### **Recommendation 51**

18.2.152 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 18.2.118 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 18.2.71;
- (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 may opt to purchase another official/duty-free car only after a period of five years has elapsed from the date the car was first registered or for the payment of a monthly car allowance in lieu of the official car. Such an officer would also be eligible for fuel allowance and a driver's allowance; and
- (iii) A Contract Officer appointed in an executive capacity but not in a Responsible and Accounting position against an established post may be granted the respective car benefit as applicable for corresponding grades in the service, except for loan facilities which shall be as per provisions at paragraphs 18.2.46 and 18.2.71.

## Section V – Other Recommendations

### Travel Grant and Loan Facilities

- 18.2.153 Advisers/Officers on contract employment drawing a monthly salary in the range of Rs 29000 and up to Rs 40000 and not eligible for 100% duty exemption on a car, are presently paid a monthly travel grant to use their car to attend duty.
- 18.2.154 Advisers/Officers employed on contract in the capacity of professionals are presently entitled to 100% duty exemption on a car of up to 1500 c.c. and a monthly travelling allowance.

### Recommendation 52

- 18.2.155 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 35400 and up to Rs 48600 would be eligible for a monthly travel grant of Rs 5855 and should use their car for official purposes whenever required.**
- 18.2.156 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 18.2.71 and a travelling allowance as at paragraph 18.2.74 (No. 2).**

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

- 18.2.157 Duty exemption is granted to contract officers according to specific criteria for the purchase of a car, to be used in the performance of their duties. It should therefore be binding on such officers to reimburse duty whenever the contract is terminated or comes to expiry within a period of four years as from the date of purchase of the duty exempted car.
- 18.2.158 Retired public officers re-employed on contract and who have benefited from duty exemption on a car 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 remitted car. 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 53

- 18.2.159 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 18.2.21 (c), pay proportionate duty if same is sold within four years as from the date of its purchase.

#### Other Related Provisions

##### Recommendation 54

18.2.160 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 55

18.2.161 We recommend that in the context to promote a “Clean and Green Environment”, the provision as regards the options for higher engine capacity than the normal entitlement may be subject to review.

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## Annex I

**List of grades eligible for loan to purchase a 100 % duty-exempted car**

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

**Dental Surgeon/Senior Dental Surgeon**

**District Magistrate**

**State Counsel**

**State Attorney**

**Architect/Senior Architect**

**Mechanical Engineer/Senior Mechanical Engineer**

**Engineer/Senior Engineer (Civil)**

**Quantity Surveyor/Senior Quantity Surveyor**

**Engineer**

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

*formerly Occupational Safety and Health Engineer*

**Planner**

**Head, Land Use and Planning Department (All Local Authorities)**

*formerly Head, Planning Department*

**Planning and Development Officer**

*formerly Planning Officer (All Local Authorities)*

**Town and Country Planning Officer**

**Senior Town and Country Planning Officer**

**Pharmacist/Senior Pharmacist**

**Veterinary Officer**

**Ayurvedic Medical Officer/Senior Ayurvedic Medical Officer**

*formerly Ayurvedic Medical Officer*

**Planning Officer (Town and Country Planning Board)**

**Architect/Senior Architect**

*formerly Architect*

**Quantity Surveyor/Senior Quantity Surveyor**

*formerly Quantity Surveyor*

**Engineer/Senior Engineer (Civil)**

*formerly Engineer (Civil)*

*Senior Engineer (Civil)*

**Annex I (Contd)**

**Mechanical Engineer/Senior Mechanical Engineer**  
*formerly Mechanical Engineer*

**Electrical Engineer/Senior Electrical Engineer**  
**Engineer, Energy Efficiency**

**Engineer, Communication, Navigation and Surveillance**  
*formerly Communication, Navigation and Surveillance Officer*

**Project Officer (Ministry of Environment and Sustainable Development)**

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## Annex II

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

**CIVIL SERVICE**

<b>MINISTRY/DEPARTMENT</b>	<b>GRADE</b>
<b>The Judiciary</b>	Chief Court Usher Principal Court Usher Senior Court Usher Court Usher Official Receiver
<b>National Audit Office</b>	Senior Auditor Auditor
<b>Electoral Commissioner's Office</b>	Principal Electoral Officer Senior Electoral Officer Electoral Officer
<b>Prime Minister's Office</b>	Co-ordinator, Security Matters
<b>Ombudsman's Office</b>	Senior Investigations Officer, Ombudsman's Office
<b>Government Information Service</b>	Senior Information Officer Information Officer
<b>Forensic Science Laboratory</b>	Forensic Scientist/Senior Forensic Scientist <i>formerly Forensic Scientist</i> <i>Senior Forensic Scientist</i> Senior Forensic Technologist Forensic technologist
<b>Civil Status Division</b>	Deputy Registrar of Civil Status Principal Civil Status Officer
<b>Pay Research Bureau</b>	Survey Officer
<b>Police</b>	Chief Catering Administrator
<b>Meteorological Services</b>	Meteorologist

## Annex II (Contd.)

MINISTRY/DEPARTMENT	GRADE
<b>Vice Prime Minister's Office, Ministry of Finance and Economic Development</b>	Analyst (Personal to ex-Financial and Management Analyst as at 30.06.08)
<b>Treasury</b>	Senior accountant Accountant
<b>Valuation</b>	Senior Government Valuer Government Valuer Chief Property Referencer <i>formerly Chief Valuation Technician (Personal)</i> Lead Property Referencer Senior Property Referencer
<b>Ministry of Civil Service and Administrative Reforms</b>	Director, Safety and Health Unit <i>formerly Head, Safety and Health Unit</i> Principal Safety and Health Officer Safety and Health Officer/Senior Safety and Health Officer
<b>Assay Office</b>	Assistant Director, Assay Office Technical Officer/Senior Technical Officer (Assay Office) <i>formerly Technical Officer (Assay Office) Senior Technical Officer (Assay Office)</i>
<b>Ministry of Agro-Industry and Food Security</b>	Senior Agricultural Analyst Senior Agricultural Superintendent Agricultural Superintendent Senior Scientific Officer Scientific Officer Senior Technical Officer Technical Officer Senior Laboratory Technologist Laboratory Technologist
<b>Ministry of Fisheries</b>	Controller, Fisheries Protection Service Deputy Controller, Fisheries Protection Service Assistant Controller, Fisheries Protection Service Principal Fisheries Protection Officer

## Annex II (Contd.)

<b>MINISTRY/DEPARTMENT</b>	<b>GRADE</b>
<b>Ministry of Fisheries (Contd.)</b>	Senior Technical Officer Scientific Officer/ Senior Scientific Officer (Fisheries) <i>formerly Senior Scientific Officer (Fisheries)</i> <i>Scientific Officer (Fisheries)</i> Technical Officer
<b>Forests</b>	Scientific Officer (Forests) <i>formerly Assistant Conservator of Forests</i> Divisional Forest Officer <i>formerly Divisional Forest Assistant</i>
<b>National Parks and Conservation Service</b>	Senior Scientific Officer (Conservation) <i>formerly Senior Research and Development Officer (Wildlife)</i> Scientific Officer (Conservation) <i>formerly Research and Development Officer (Wildlife)</i>
<b>Ministry of Social Security, National Solidarity and Reform Institutions</b>	Head, Disability Unit Senior Disability Officer Disability Officer  Senior Organising Officer, Recreation Centre  Assistant Commissioner, Social Security Principal Social Security Officer Senior Social Security Officer
<b>Reform Institutions</b>	Assistant Commissioner of Probation and After Care Principal Probation Officer Senior Probation Officer Probation Officer
<b>Ministry of Local Government and Outer Islands</b>	Chief Inspector Senior Inspector
<b>Solid Waste Management and Field Services Unit</b>	Technical Officer
<b>Local Government Enforcement Unit</b>	Principal Technical Enforcement Officer <i>formerly Principal Local Government Enforcement Officer</i> Senior Technical Enforcement Officer <i>formerly Senior Local Government Enforcement Officer</i>



## Annex II (Contd.)

<b>MINISTRY/DEPARTMENT</b>	<b>GRADE</b>
<b>Local Government Enforcement Unit (Contd.)</b>	Technical Enforcement Officer <i>formerly Local Government Enforcement Officer (Personal)</i>
<b>Fire Services</b>	Deputy Chief Fire Officer
<b>Ministry of Environment and Sustainable Development</b>	
<b>Department of Environment</b>	Technical Officer/Senior Technical Officer (Environment) (Personal) Scientific Officer (Environment) Environment Officer Chief Inspector Senior Inspector
<b>Deputy Prime Minister's Office, Ministry of Energy and Public Utilities</b>	
<b>Water Resources Unit</b>	Senior Hydrological Officer Hydrological Officer Technical Officer
<b>Energy Services Division</b>	Chief Inspector Principal Inspector Senior Inspector Chief Technician Principal Technician Senior Technician
<b>Ministry of Tourism and Leisure</b>	Senior Tourism Planner Tourism Planner Leisure Officer Tourism Enforcement Officer
<b>Vice-Prime Minister's Office, Ministry of Public Infrastructure, National Development Unit, Land Transport and Shipping</b>	
<b>Engineering Section Quantity Surveying Section Architect Section</b>	Chief Inspector of Works Superintendent of Works Senior Inspector of Works Materials Testing Officer Senior Technical and Mechanical Officer Technical and Mechanical Officer Principal Technical Officer (Civil Engineering)

## Annex II (Contd.)

MINISTRY/DEPARTMENT	GRADE	
<b>Engineering Section Quantity Surveying Section Architect Section (Contd.)</b>	Senior Technical Officer (Civil Engineering)	
	Technical Officer (Civil Engineering)	
	Technical Officer	
	Assistant Quantity Surveyor	
	Senior Technical Officer (Materials Testing Laboratory)	
	Technical Officer (Materials Testing Laboratory)	
	Technical Officer (Electrical and Electronics)	
	Chief Technician (Quantity Surveying)	
	Principal Technician (Quantity Surveying)	
	Senior Technician (Quantity Surveying)	
	Chief Draughtsman	
	Principal Draughtsman	
	<b>National Transport Authority</b>	Chief Road Transport Inspector
		Principal Road Transport Inspector
Senior Road Transport Inspector		
Road Transport Inspector		
Assistant Transport Planner		
<b>National Development Unit</b>	Project Assistant	
	Senior Regional Development Officer	
	Regional Development Officer	
	Assistant Regional Development Officer	
	Assistant Citizen's Advice Bureau Coordinator	
<b>Ministry of Labour, Industrial Relations and Employment</b>	<b>Labour Administration 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	

## Annex II (Contd.)

MINISTRY/DEPARTMENT	GRADE
<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>Registration of Associations</b>	Principal Inspector of Associations Senior Inspector of Associations Inspector of Associations
<b>Ministry of Gender Equality, Child Development and Family Welfare</b>	Senior Organising Officer, Women's Centre (Personal)  Head, Home Economics Unit <i>formerly Home Economics Organiser/Senior Home Economics Organiser</i> Senior Home Economics Officer Home Economics Officer Psychologist Family Counselling Officer Coordinator 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
<b>Ministry of Education and Human Resources</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)

## Annex II (Contd.)

MINISTRY/DEPARTMENT	GRADE
	Assistant Supervisor (The Arts)
	Inspector, Specialised Schools/Day Care Centres
	Senior Educational Psychologist
	Educational Psychologist
	Computer Technician (NCITRC)
<b>Careers Guidance Service</b>	Senior Careers Counsellor <i>formerly Senior Careers Officer</i>
	Careers Counsellor <i>formerly Careers Officer</i>
<b>Ministry of Health and Quality of Life</b>	Chief Pharmacy Technician <i>formerly Chief Pharmacy Dispenser</i>
	Coordinator (Transport and Workshop Services) <i>formerly Transport Superintendent</i>
	Chief Medical Imaging Technologist
	Principal Medical Social Worker
	Chief Medical Laboratory Technician
	Medical Social Worker/Senior Medical Social Worker
	Deputy Chief Health Inspector
	Nutritionist
	Principal Public Health and Food Safety Inspector <i>formerly Principal Health Inspector</i>
	Senior Public Health and Food Safety Inspector <i>formerly Senior Health Inspector</i>
	Principal Health Surveillance Officer
	Senior Nurse Educator
	Occupational Therapist/Senior Occupational Therapist <i>formerly Occupational Therapist</i> <i>Senior Occupational Therapist</i>
	Physiotherapist/Senior Physiotherapist <i>formerly Physiotherapist</i> <i>Senior Physiotherapist</i>
	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 <i>formerly Senior Community Health Nursing Officer</i>
	Senior Health Engineering Officer
	Health Engineering Officer

## Annex II (Contd.)

MINISTRY/DEPARTMENT	GRADE	
<b>Ministry of Health and Quality of Life (Contd.)</b>	Health Promotion Co-ordinator	
	Senior/Principal Analyst (Health) <i>formerly Senior/Principal Health Economist</i>	
	Speech Therapist and Audiologist/Senior Speech Therapist and Audiologist <i>formerly Senior Speech Therapist and Audiologist</i> <i>Speech Therapist and Audiologist</i>	
	Clinical Psychologist	
	Clinical Scientist/Senior Clinical Scientist (Biochemistry) <i>formerly Clinical Scientist (Biochemistry)</i>	
	Clinical Scientist/Senior Clinical Scientist (Virology) <i>formerly Clinical Scientist (Virology)</i>	
	Principal Public Health Nursing Officer <i>formerly Principal Community Health Nursing Officer</i>	
	Regional Health Services Administrator	
	Blood Donor Coordinator	
	Scientific Officer, Vector Biology and Control Division (Personal)	
	Haemodialysis Supervisor	
	Specialised Nurse <i>formerly Specialised AIDS Nurse</i>	
	<b>Ministry of Arts and Culture</b>	Chief Arts Officer
		Principal Arts Officer
Senior Arts Officer		
Arts Officer		
Senior Culture Officer		
<b>Film Classification Board</b>	Culture Officer	
	Secretary, Film Classification Board <i>formerly Secretary, Board of Film Censors</i>	
<b>Ministry of Industry, Commerce and Consumer Protection</b>		
<b>Industry Division</b>	Senior Analyst (Industry) <i>formerly Senior Industrial Analyst</i>	
	Analyst (Industry) <i>formerly Industrial Analyst</i>	

## Annex II (Contd.)

MINISTRY/DEPARTMENT	GRADE
<b>Consumer Protection Unit</b>	Principal Consumer Protection Officer Senior Consumer Protection Officer Consumer Protection Officer
<b>Commerce Division</b>	Legal Metrologist Senior Technical Officer (Legal Metrology) Technical Officer (Legal Metrology) Senior Commercial Officer Commercial Officer
<b>Ministry of Business Enterprise and Cooperative</b>	
<b>Cooperatives Division</b>	Divisional Co-operative Officer  Principal Co-operative Officer Senior Co-operative Officer Co-operative Officer Co-operative Development Officer Manager, Industrial Co-ordination and SME Development (Personal)
<b>Ministry of Housing and Lands</b>	
<b>Survey Division</b>	Senior Surveyor Surveyor
<b>Planning Division</b>	Principal Technical Design Officer <i>formerly Principal Town and Country Planning Draughtsman</i> Sociologist/Planner Senior Development Control Officer Development Control Officer
<b>Central Information Systems Division</b>	Senior Systems Analyst  Systems Analyst
<b>Attorney-General's Office</b>	Curator of Vacant Estates

**Annex II (Contd.)**

**MINISTRY/DEPARTMENT**

**GRADE**

**Ministry of Youth and Sports**

Assistant Director of Youth Affairs  
Principal Youth Officer  
Senior Youth Officer  
Youth Officer  
Senior Sports Officer  
Sports Officer

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## Annex II

## RODRIGUES REGIONAL ASSEMBLY

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

DEPARTMENT	GRADE
<b>Chief Commissioner's Office</b>	
<b>Agriculture</b>	Scientific Officer Agricultural Superintendent Senior Technical Officer Technical Officer
<b>Arts and Culture</b>	Arts Officer
<b>Education</b>	Senior School Inspector School Inspector
<b>Cooperatives</b>	Officer-in-Charge, Cooperatives Assistant Officer-in-Charge, Cooperatives Senior Cooperative Officer Cooperative Officer
<b>Reform Institutions</b>	Senior Probation Officer Probation Officer
<b>Deputy Chief Commissioner's Office</b>	
<b>Industrial Development Division</b>	Analyst (Industry) <i>formerly Industrial Analyst</i>
<b>Commission for Public Infrastructure, Utilities, Housing, Transport and Water Resources</b>	
<b>Transport</b>	Officer-in-Charge, Transport
<b>Public Infrastructure</b>	Chief Inspector of Works Senior Inspector of Works Technical Officer



## Annex II (Contd.)

MINISTRY/DEPARTMENT	GRADE
National Transport Authority	Road Transport Inspector
State Lands and Town and Country Planning	Surveyor
Commission for Social Security, Employment, Labour and Industrial Relations, Consumer Protection, Trade, Commerce and Licensing	
Commerce	Consumer Protection Officer
Industrial Relations	Labour and Industrial Officer
Occupational Safety and Health Inspectorate	Occupational Safety and Health Officer/ Senior Occupational Safety and Health Officer
Commission for Health and Sports	
Health	Senior Public Health and Food Safety Inspector <i>formerly Senior Health Inspector</i> Supervisor/Senior Supervisor (Female) (Family Planning) Nutritionist
Commission for Environment, Forestry Services, Fisheries, Marine Parks and Tourism	
Fisheries	Officer-in-Charge (Fisheries) Scientific Officer (Fisheries) Assistant Controller, Fisheries Protection Service Principal Fisheries Protection Officer
Environment Division	Environment Officer Enforcement Officer
Commission for Youth, Community Development, Library Services, Archives and Museum	
Youth and Sports	Principal Youth Officer Senior Youth Officer Youth Officer

## Annex II

**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>Agricultural Marketing Board</b>	Accountant* Internal Auditor*
<b>Beach Authority</b>	Technical Manager Beach Works Inspector Beach Enforcement Officer
<b>Central Water Authority</b>	Accountant* Chief Internal Auditor Surveyor Senior Internal Control Officer Senior Scientific Officer Scientific Officer Safety and Health Officer/Senior Safety and Health Officer Chief Works Officer Senior Inspector Meter Reading Supervisor Technical Officer (Laboratory) Superintendent, Anti Fraud Unit Technical Officer
<b>Early Childhood Care and Education Authority</b>	Internal Auditor*
<b>Export Processing Zone Labour Welfare Fund</b>	Accountant*  Internal Auditor* Programme Welfare Officer

\* Accountant and Internal Auditor drawing salary in a scale the maximum of which is not less than Rs 48600 a month.

## Annex II (Contd.)

MINISTRY/DEPARTMENT	GRADE
<b>Food and Agricultural Research Council</b>	Manager, Accounts Section
	Biometrician/Senior Biometrician
	Maintenance Officer
	Research Scientist/Senior Research Scientist
	Assistant Research Scientist
	Business Development Manager
	Senior Extension Officer
	Extension Officer
	Station/Laboratory Manager
	Technical Officer
<b>Mauritius Cane Industry Authority</b>	Senior Area Superintendent (Personal to incumbent of Ex-Cane Planters and Millers Arbitration and Control Board)
	Area Superintendent (Personal to incumbent of Ex-Cane Planters and Millers Arbitration and Control Board)
	Senior Technical Officer(Personal to incumbent of Ex-Cane Planters and Millers Arbitration and Control Board)
	Technical Officer(Personal to incumbent of Ex-Cane Planters and Millers Arbitration and Control Board)
	Sugar Technologist (Personal to incumbent of Ex-Cane Planters and Millers Arbitration and Control Board)
	Accountant* (Personal to incumbent of Ex-Sugar Planters Mechanical Pool Corporation)
	Field Superintendent (Personal to incumbent of Ex-Sugar Planters Mechanical Pool Corporation)
	Field Officer/Senior Field Officer(Personal to incumbent of Ex-Sugar Planters Mechanical Pool Corporation)
	Technical and Mechanical Officer/Senior Technical and Mechanical Officer (Personal to incumbent of Ex-Sugar Planters Mechanical Pool Corporation)
	Accountant* (Personal to incumbent of Ex-Farmers' Service Corporation as at 30.06.08)
	LAMU/Nursery Co-ordinator (Personal to incumbent of Ex-Farmers' Service Corporation as at 30.06.08)
	Manager (Personal to incumbent of Ex-Farmers' Service Corporation as at 30.06.08)

## Annex II (Contd.)

MINISTRY/DEPARTMENT	GRADE
<b>Mauritius Cane Industry Authority (Contd.)</b>	Assistant Manager (Personal to incumbent of Ex-Farmers' Service Corporation as at 30.06.08)
	Land Surveyor (Personal to incumbent of Ex-Farmers' Service Corporation as at 30.06.08)
<b>Mauritius Institute of Training and Development (MITD)</b>	Accountant/Senior Accountant (Personal to incumbent of Ex IVTB as at 30.06.08)
	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)
	Safety and Health Officer/Senior Safety and Health Officer ( Personal to incumbent of Ex IVTB as at 30.06.08)
	Psychologist (Personal to incumbent of Ex IVTB as at 30.06.08)
	Internal Auditor* (Personal to incumbent of Ex IVTB as at 30.06.08)
	Internal Auditor* (Personal to incumbent of Ex TSMTF as at 30.06.08)
	Accountant* (Personal to incumbent of Ex TSMTF as at 30.06.08)
	<b>Irrigation Authority</b>
Technical Officer (Civil)	
Senior Technical Officer (Civil)	
Safety and Health Officer/Senior Safety and Health Officer	
Irrigation Operation Officer	
Accountant* Internal Auditor*	
<b>Mahatma Gandhi Institute</b>	Head, Gandhian Basic School
	Accountant*
	Internal Auditor*
<b>Mauritius Broadcasting Corporation</b>	Senior Broadcast Technologist <i>formerly Chief Broadcast Officer Transmission Coordinator</i>
	Senior Technical Production Executive <i>formerly Chief Technical Producer Senior Producer Producer</i>
	Journaliste Reporteur D'images <i>formerly Senior News Editor News Editor</i>

## Annex II (Contd.)

MINISTRY/DEPARTMENT	GRADE
<b>Open University of Mauritius (Ex-Mauritius College of the Air)</b>	Senior Co-ordinator
	Co-ordinator
	Marketing and Development Officer
	Principal Technical Executive (Engineering Services)
	Principal Technical Executive (Operations) Internal Auditor*
<b>Mauritius Examinations Syndicate</b>	Examinations Officer
<b>Mauritius Institute of Education</b>	Chief Technician
	Internal Auditor*
<b>Mauritius Institute of Health</b>	Research Officer/Senior Research Officer
<b>Mauritius Meat Authority</b>	Accountant*
	Head, Illegal Slaughter Squad
<b>Mauritius Oceanography Institute</b>	Project Officer
	Accountant*
	Associate Research Scientist
<b>Mauritius Research Council</b>	Accountant*
<b>Mauritius Standards Bureau</b>	Financial Manager
	Manager
	Quality Officer
	Assistant Technical Manager (Personal)
<b>National Children's Council</b>	Council Secretary
	Coordinator
<b>National Agency for the Treatment and Rehabilitation of Substance Abusers</b>	Accountant*
	Programme Officer <i>formerly Substance Abuse Prevention Officer</i>
	Assistant Programme Officer <i>formerly Assistant Substance Abuse Prevention Officer</i>

## Annex II (Contd.)

<b>MINISTRY/DEPARTMENT</b>	<b>GRADE</b>
<b>National Computer Board</b>	Project Supervisor Business Analyst/IT Consultant/Research Officer
<b>National Transport Corporation</b>	Accountant* Depot Manager Technical and Mechanical Officer/Senior Technical and Mechanical Officer
<b>National Women's Council</b>	Head, Women's Association Unit (Personal)
<b>Outer Islands Development Corporation</b>	Accountant* Internal Auditor*
<b>Private Secondary Schools Authority</b>	Supervisor/Senior Supervisor Inspector (Personal) Internal Auditor*
<b>Road Development Authority</b>	Accountant* Chief Draughtsman Chief Inspector of Works Internal Auditor* Materials Testing Officer Principal Technical Officer (Civil Engineering) Senior Inspector of Works Senior Technical Officer (Civil Engineering) Senior Technical Officer (Materials Testing Laboratory) Superintendent of Works Surveyor Principal Draughtsman Technical Officer (Civil Engineering) Technical Officer (Materials Testing Laboratory) Safety and Health Officer/Senior Safety and Health Officer
<b>Small Farmers Welfare Fund</b>	Technical Officer
<b>State Trading Corporation</b>	Internal Auditor* Assistant Financial Manager
<b>Small Medium Enterprise Development Authority</b>	Business Development Officer Accountant*

## Annex II (Contd.)

MINISTRY/DEPARTMENT	GRADE
<b>Sugar Insurance Fund Board</b>	Agronomist Area Manager Land Surveyor Manager (Finance) Manager (Inspection) Manager (Survey) Field/Operations Supervisor
<b>Sugar Industry Labour Welfare Fund</b>	Commissioner, Community Development Principal Community Development Officer Senior Community Development Officer Principal Social Welfare Officer Senior Social Welfare Officer Supervisor, Women's Association Inspector Senior Inspector Supervisor, Dressmaking and Related Craft <i>formerly Supervisor, Dressmaking and Craft</i>
<b>Tea Board</b>	Technical Officer
<b>Tertiary Education Commission</b>	Deputy Financial Controller
<b>Tobacco Board</b>	Tobacco Officer Senior Tobacco Officer Accountant*
<b>Tourism Authority</b>	Tourism Enforcement Officer Senior Tourism Enforcement Officer
<b>Tourism Employees Welfare Fund</b>	Programme Welfare Officer
<b>Town and Country Planning Board</b>	Administrative Manager <i>formerly Administrative Secretary</i> Chief Planning Inspector Senior Planning Inspector Planning Inspector
<b>University of Mauritius</b>	Accountant* Internal Auditor*

## Annex II (Contd.)

<b>MINISTRY/DEPARTMENT</b>	<b>GRADE</b>
<b>University of Technology Mauritius</b>	Accountant *
	Internal Auditor*
<b>Vallée D'Osterlog Endemic Garden Foundation</b>	Technical Officer
<b>Wastewater Management Authority</b>	Scientific Officer
	Senior Works Inspector
	Land Surveyor
	Chief Works Inspector
	Accountant*
	Technical Officer (Civil Engineering)
	Senior Technical Officer
	Technical Officer (Mechanical and Electrical)
	Principal Draughtsman
Internal Auditor*	

\* Accountant and Internal Auditor drawing salary in a scale the maximum of which is not less than Rs 48600 a month.

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## Annex II

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

**LOCAL AUTHORITIES**

<b>MINISTRY/DEPARTMENT</b>	<b>GRADE</b>
<b>Municipal Council of Beau Bassin- Rose Hill</b>	Attorney Principal Health Inspector Senior Health Inspector Chief Welfare Officer Principal Welfare Officer Engineering Assistant Senior Inspector of Works Supervisor, Usher's Section Accountant* Senior Usher/Prosecutor Chief Inspector of Works Senior Building Inspector Planning and Development Inspector <i>formerly Planning Inspector</i> Assistant Chief Executive Safety and Health Officer/Senior Safety and Health Officer
<b>Municipal Council of Curepipe</b>	Attorney Principal Health Inspector Senior Health Inspector Chief Welfare Officer Principal Welfare Officer Engineering Assistant Senior Inspector of Works Accountant* Internal Auditor* Land Surveyor Senior Usher/Prosecutor Safety and Health Officer/Senior Safety and Health Officer Planning and Development Inspector <i>formerly Planning Inspector</i> Assistant Chief Executive

## Annex II (Contd.)

MINISTRY/DEPARTMENT	GRADE
<b>City Council of Port Louis</b>	Attorney Chief Welfare Officer Principal Welfare Officer Deputy Chief Health Inspector Principal Health Inspector Senior Health Inspector Senior Inspector of Works Engineering Assistant Accountant* Superintendent of Parks and Gardens Deputy Superintendent of Parks and Gardens Chief Inspector of Works Land Surveyor Senior Usher/Prosecutor Chief Building Inspector Planning and Development Inspector <i>formerly Planning Inspector</i> Assistant Chief Executive Safety and Health Officer/Senior Safety and Health Officer
<b>Municipal Council of Quatre Bornes</b>	Attorney Principal Health Inspector Senior Health Inspector Chief Welfare Officer Chief Inspector of Works Senior Inspector of Works Accountant* Principal Welfare Officer Internal Auditor* Engineering Assistant Planning and Development Inspector <i>formerly Planning Inspector</i> Assistant Chief Executive Safety and Health Officer/Senior Safety and Health Officer Financial Operations Officer (Personal to incumbent in post as at 30.06.08)

## Annex II (Contd.)

MINISTRY/DEPARTMENT	GRADE
<b>Municipal Council of Vacoas-Phoenix</b>	Attorney Principal Health Inspector Senior Health Inspector Chief Welfare Officer Chief Inspector of Works Principal Welfare Officer Engineering Assistant Land Surveyor Internal Auditor* Accountant* Senior Inspector of Works Planning and Development Inspector <i>formerly Planning Inspector</i> Assistant Chief Executive Safety and Health Officer/Senior Safety and Health Officer

\* Accountant and Internal Auditor drawing salary in a scale the maximum of which is not less than Rs 48600 a month.

## Annex II (Contd)

ORGANISATION	GRADE
District Councils	Senior Health Inspector Internal Auditor* Assistant Chief Executive Deputy Chief Executive Principal Health Inspector Treasurer Chief Inspector of Works Senior Inspector of Works Accountant* Principal Welfare Officer Planning and Development Inspector <i>formerly Planning Inspector</i> Safety and Health Officer/Senior Safety and Health Officer

\* Accountant and Internal Auditor drawing salary in a scale the maximum of which is not less than Rs 48600 a month.

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## Annex III

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

**CIVIL SERVICE**

<b>MINISTRY/DEPARTMENT</b>	<b>GRADE</b>
<b>Ministry of Agro-Industry and Food Security</b>	
<b>Forests</b>	Deputy Forest Ranger Forest Ranger Senior Forest Conservation and Enforcement Officer <i>formerly Forester</i> Forest Conservation and Enforcement Officer <i>formerly Forest Guard</i>
<b>National Parks and Conservation Service</b>	Senior Park Ranger Park Ranger Assistant Park Ranger
<b>Ministry of Fisheries</b>	Senior Fisheries Protection Officer Fisheries Protection Officer
<b>Ministry of Education and Human Resources</b>	Assistant Inspector of Works Inspector of Works Educational Social Worker
<b>Ministry of Local Government and Outer Islands</b>	Inspector Assistant Inspector of Works
<b>Ministry of Social Security and National Solidarity and Reform Institutions</b>	Higher Social Security Officer
<b>Ministry of Gender Equality, Child Development and Family Welfare</b>	
<b>Social Welfare Division</b>	Social Welfare Officer
<b>Deputy Prime Minister's Office, Ministry of Energy and Public Utilities</b>	
<b>Energy Services Division</b>	Inspector Foreman Chief Electrician Chief Plant Mechanic
<b>Water Resources Unit</b>	Gauge Reader

## Annex III (Contd.)

MINISTRY/DEPARTMENT	GRADE
Vice-Prime Minister's Office, Ministry of Public Infrastructure, National Development Unit, Land Transport and Shipping	Inspector of Works
	Assistant Inspector of Works
	Senior Gangman
	Gangman
	Chief Tradesman
	Foreman
Traffic Management and Road Safety Unit	Senior Traffic Census Officer
	Traffic Census Officer
National Transport Authority	Senior Traffic Warden
	Traffic Warden
Mauritius Maritime Training Academy <i>formerly Sea Training School</i>	Petty Officer
Ministry of Labour, Industrial Relations and Employment	Employment Officer
Ministry of Health and Quality of Life	Public Health and Food Safety Inspector <i>formerly Health Inspector</i>
	Senior Health Surveillance Officer
	Health Surveillance Officer
	Supervisor, Rodent Control
	Assistant Supervisor, Rodent Control
	Rodent Control Attendant
	Motivator
	Time Keeper (Health)
	Community Health Development Motivator
	Community Health Rehabilitation Officer
	Senior Statistical Officer
Statistical Officer	
Vice Prime Minister's Office, Ministry of Finance and Economic Development	
Statistics Mauritius	Senior Statistical Officer Statistical Officer
Valuation Department	Property Referencer
Ministry of Youth and Sports	Senior Coach
	Coach
	Senior Coach <i>formerly Senior Coach (Swimming)</i>
	Coach <i>formerly Coach (Swimming)</i>

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## Annex III

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

**RODRIGUES REGIONAL ASSEMBLY**

<b>DEPARTMENT</b>	<b>GRADE</b>
<b>Rodrigues Regional Assembly</b>	Field Assistant Agricultural Assistant Deputy Forest Ranger Forest Ranger Senior Forest Conservation and Enforcement Officer <i>formerly Forester</i> Forest Conservation and Enforcement Officer <i>formerly Forest Guard</i> Senior Fisheries Protection Officer Fisheries Protection Officer Inspector of Works Assistant Inspector of Works Coach Chief Tradesman Foreman Senior Gangman Gangman Employment Officer Higher Social Security Officer Senior Statistical Assistant Statistical Assistant Public Health and Food Safety Inspector <i>formerly Health Inspector</i> Hydrological Technician Chief Tradesman Foreman Senior Gangman Gangman

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## Annex III

**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>	Inspector Assistant Inspector Chief Tradesman Technical Officer Foreman Gauge Reader
<b>Mauritius Cane Industry Authority</b>	Test Chemist (Personal to incumbent of Cane Planters and Millers Arbitration and Control Board as at 30.06.08) Senior Technical Assistant (Personal to Incumbent of Ex-Farmers' Service Corporation as at 30.06.08) Technical Assistant (Personal to incumbent of Ex- Farmers' Service Corporation as at 30.06.08) Operator (Personal to Incumbent of Ex-Sugar Planters Mechanical Pool Corporation as at 30.06.08) Head Operator (Personal to Incumbent of Ex-Sugar Planters Mechanical Pool Corporation as at 30.06.08) Agricultural Machinery Operator(Personal to Incumbent of Ex-Sugar Planters Mechanical Pool Corporation as at 30.06.08) Head Agricultural Machinery Operator (Personal to Incumbent of Ex-Sugar Planters Mechanical Pool Corporation as at 30.06.08)
<b>Mauritius Oceanography Institute</b>	Technical Assistant/Senior Technical Assistant
<b>Food and Agricultural Research Council Irrigation Authority</b>	Senior Extension Assistant Extension Assistant Field Officer Driver (Roster) Gangman (Roster) Irrigateur (Roster) Social Facilitator Supervisor (Roster)
<b>Small Medium Enterprise and Development Authority</b>	Assistant Handicraft Promotion Officer (Personal)



## Annex III (Contd)

ORGANISATION	GRADE	
Road Development Authority	Inspector of Works	
	Assistant Inspector of Works	
	Senior Gangman	
	Gangman	
	Chief Tradesman	
Sugar Insurance Fund Board	Foreman	
	Assistant Inspector	
	Field Officer	
Sugar Industry Labour Welfare Fund	Senior Field Officer	
	Community Development Officer	
	Assistant Supervisor, Women's Associations	
Wastewater Management Authority	Works Inspector	
	Assistant Works Inspector	
	Head Operative	

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## Annex III

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

**LOCAL AUTHORITIES**

<b>ORGANISATION</b>	<b>GRADE</b>
<b>Municipal Council of Beau Bassin- Rose Hill</b>	Inspector of Works Building Inspector Health Inspector Assistant Health Inspector (Personal to officers in post as at 31.12.12) Assistant Inspector of Works Senior Welfare Officer Welfare Officer Overseer (Drains and Works) Overseer (Parks and Gardens) Overseer Workshop Supervisor Supervisor Infant School Cadastral Officer Usher/Prosecutor Revenue Collector (Personal) Supervisor (Lighting Section)
<b>Municipal Council of Curepipe</b>	Chief Controller of Works Inspector of Works Building Inspector Health Inspector Assistant Health Inspector Senior Welfare Officer Welfare Officer Overseer Foreman Cadastral Officer Usher/Prosecutor Revenue Collector (Personal) Supervisor (Lighting Section)

## Annex III (Contd.)

ORGANISATION	GRADE
<b>City Council of Port Louis</b>	Building Inspector Inspector of Works Health Inspector Assistant Health Inspector(Personal to officers in post as at 31.12.12) Overseer Foreman Cadastral Officer Usher/Prosecutor Senior Welfare Officer Welfare Officer Assistant Building Inspector Supervisor Infant School Supervisor (Lighting Section)
<b>Municipal Council of Quatre Bornes</b>	Inspector of Works Assistant Inspector of Works Assistant Building Inspector Health Inspector Assistant Health Inspector (Personal to officers in post as at 31.12.12) Welfare Officer Cadastral Officer Usher/Prosecutor Overseer Foreman Revenue Collector (Personal) Building Inspector Supervisor (Lighting Section)
<b>Municipal Council of Vacoas-Phoenix</b>	Inspector of Works Assistant Inspector of Works Building Inspector Assistant Building Inspector Health Inspector Assistant Health Inspector (Personal to officers in post as at 31.12.12) Senior Overseer Supervisor Infant School Overseer Revenue Collector (Personal) Usher/Prosecutor Senior Welfare Officer Welfare Officer Supervisor (Lighting Section)

## Annex III (Contd.)

## ORGANISATION

## GRADE

## District Councils

Building Inspector  
Health Inspector  
Assistant Health Inspector (Personal  
to officers in post as at 31.12.12)  
Inspector of Works  
Financial Operations Officer/Senior  
Financial Operations Officer  
*formerly Tax Controller*  
Senior Welfare Officer  
Welfare Officer  
Supervisor (Lighting)  
Supervisor (Lighting Section)  
Supervisor (Lighting Section) (Personal)  
Foreman  
Gangman  
Groundsman

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