



**MINISTRY OF PUBLIC SERVICE AND ADMINISTRATIVE REFORMS
MAURITIUS**

26 January 2026

Ministry of Public Service and Administrative Reforms
Circular Letter No. 3 of 2026
E/260/72/04/37

From: Secretary for Public Service
To: Supervising Officers in Charge of Ministries/Departments
Heads of Parastatal and Other Statutory Bodies and Local Authorities
Island Chief Executive

Implementation of the Pay Research Bureau Report (PRB) 2026

Please refer to this Ministry's Circular Note No. 30 of 2025.

2. Government has approved the recommendations of the Standing Committee on Implementation of PRB Recommendations set up under paragraph 20.27 of the PRB Report 2026 as set out hereunder: -

(i) Salary payable in January 2026

- a) Following the decision to implement the recommendations made in the PRB Report 2026 relating to emoluments in two phases, a Consolidated Master Conversion Table formulated with the approval of the PRB and the Ministry of Finance setting out the salaries to be paid as from January 2026 and January 2027, respectively, has been worked out and is at Annex to this Circular Letter.
- b) The converted salaries effective as from 01 January 2026 should be in accordance with Row 3 of the Consolidated Master Conversion Table. Conversion to the revised salaries should be effected after the grant of the annual increment due to eligible employees on 01 January 2026. In the event no increment is due, salaries should be converted directly to Row 3 of the Consolidated Master Conversion Table.
- c) The full salary at Row 4 would be payable as from 01 January 2027.

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- d) Employees drawing a flat salary would, as from 01 January 2026, be paid 50% of the increase recommended in the PRB Report. They will be paid the full salary recommended by the PRB as from January 2027.
- e) All offers of appointment/promotion issued from January to December 2026 should include the following:
'However, for the year 2026, you will draw the corresponding discounted salary of Rs as specified at Row 3 of the Consolidated Master Conversion Table in the Annex to the Ministry of Public Service and Administrative Reforms Circular Letter No. 3 of 2026.'
- f) Employees who do not opt for the revised emoluments and terms and conditions of service contained in the PRB Report 2026, should be paid the Pre-PRB 2026 salary and the interim allowance. Those drawing a monthly salary of up to Rs 50,000 inclusive of additional remuneration for previous years, should also be paid salary compensation for the year 2026 which amounts to Rs 635.

(ii) Top-up Allowance

In view of the phased implementation of the Report, a minimum increase of Rs 500, excluding salary compensation and normal increment for the year 2026, is being guaranteed at the lower level. Where the increase in salary of a full-time employee in post as at 31 December 2025, excluding salary compensation and normal increment, works out to be less than Rs 500 in January 2026, a monthly top-up allowance should be paid to bring the increase to Rs 500.

(iii) Salaries of employees employed on contract against established posts

Contractual employees employed against established posts should be paid the converted salaries at Row 3 of the Consolidated Master Conversion Table as from 01 January 2026, on the same basis as their counterparts on the permanent and pensionable establishment.

(iv) Salaries of Advisers/Senior Advisers/Officers on contract in non-established posts

- (a) The existing salaries of Advisers/Senior Advisers which were reviewed in May 2025 should be maintained; and
- b) the salaries and allowances of Advisers/employees on contract against non-established positions whose salaries were determined by the PRB should be submitted to this Ministry for processing. The terms and conditions of employment, other than salary, would be adjusted upon renewal of contracts.

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(v) Payment of specific allowances recommended in PRB Report 2026

All allowances recommended by the PRB Report 2026 such as on-call allowance, in-attendance allowance, risk allowance, etc, should be paid in **full** as from 01 January 2026.

(vi) Benefits/Allowances payable on the basis of salary

Acting and responsibility allowances, overtime and special duty allowance and other such benefits which are based on actual salary drawn, should be computed on the basis of the discounted salary payable in January 2026.

(vii) Benefits directly related to salary

Employees who, upon the full implementation of the PRB Report 2026, would have been eligible on 01 January for benefits such as travel grant and travelling allowances, duty-free facilities and passage benefits, would be entitled to those benefits as from 01 January 2026. For example, an employee whose PRB 2021 salary converts to Rs 56,838 at Row 3 of the Consolidated Master Conversion Table, would be eligible for payment of monthly travel grant as from 01 January 2026, on the basis of the full corresponding monthly salary of Rs 60,600.

(viii) Movement beyond top salary

Employees eligible for movement beyond top salary or long service increment and who would have been eligible to move by one increment on 01 January 2026 should be granted their increment on 01 January 2026, subject to the conditions specified at paragraphs 16.9.21 and 20.16 of the PRB Report 2026, as may be applicable. However, salary payable should be that specified in Row 3 of the Consolidated Master Conversion Table.

(ix) Passage Benefits

As regards the recommendation made by the PRB at paragraph 16.3.12 (ii) of its 2026 Report for a maximum of 50% of the accumulated balance of passage benefits to be encashed for renovation/construction of house or vacation at hotels/inland recreational resorts AND for any other purpose, employees would be allowed to encash, during the period January 2026 to December 2027, only up to a maximum of 50% of their accumulated balance. Employees may, however, encash part or the whole amount of their accumulated passage benefits for travel/travel expenses, medical treatment and educational fees.

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3. Retiring Benefits

Government has also approved that the retiring and other benefits of all employees, who have opted to be governed by the PRB Report 2026 and who would be retiring during the period January to December 2026, should be computed as follows:-

- (a) the commuted lump sum and the one-off payment equivalent to 2% of annual pensionable emoluments for completed years of pensionable service beyond 400 months should be calculated on the basis of 100% of the revised salary in the PRB Report 2026, i.e, Row 4 of the Consolidated Master Conversion Table;
- (b) the monthly pension be computed on the basis of discounted salary for the year 2026 and adjusted to 100% of the revised salary in the PRB Report 2026, as from January 2027;
- (c) accumulated sick leave including refund of unutilised sick leave for the year 2020 and accumulated vacation leave be computed on the basis of 100% of the revised salary in the PRB Report 2026, i.e, Row 4 of the Consolidated Master Conversion Table;
- (d) refund of unutilised sick leave and passage benefits for the year 2026 should be calculated on the basis of 100% of the revised salary in the PRB Report 2026, i.e, Row 4 of the Consolidated Master Conversion Table; and
- (e) as regards retiring employees who do not opt for the revised salaries and conditions of service of the PRB Report 2026, their retiring benefits should be computed on the basis of their last pensionable emoluments inclusive of the interim allowance and salary compensation of 2026, if eligible.

4. Payment of the new PRB salaries to all employees who have opted to be governed by the PRB Report 2026 will, as far as practicable, be effected in March 2026 with backpay for the months of January and February 2026.

5. As regards the payment of allowances to officers working on shift/roster on Sundays and refund of bus fares to public officers benefitting from free travel, the matter is receiving due consideration and a further communication will be issued in due course.

6. Supervising Officers are advised to refer **immediately** to this Ministry any issue regarding conversion of salaries or implementation of any recommendation contained in the PRB Report 2026 for appropriate action.

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7. Supervising Officers i/c of Ministries/Departments, Heads of Parastatal and Other Statutory Bodies and Local Authorities and the Island Chief Executive are requested to bring the contents of this Circular Letter to all employees in their respective organisations, including those on leave locally or abroad as well as those under interdiction.



Dr. D Kawol
Secretary for Public Service

Copy to: Secretary to Cabinet and Head of the Civil Service
: Financial Secretary