



REPUBLIC OF MAURITIUS

Ministry of Civil Service and Administrative Reforms

05 October 2018

Circular Note No 25 of 2018

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From: Secretary for Public Service

To: Supervising Officers in-Charge of Ministries/Departments

Computation of Retiring Benefits on Higher Emoluments

The 2016 PRB Report provides at paragraphs 15.44 and 15.46 that the retiring benefits of an officer holding a substantive post and appointed, or promoted, to a higher office in a temporary capacity, but who is still performing in a temporary capacity on attaining the compulsory retiring age, be computed on the basis of the annual pensionable emoluments attached to the higher office, subject to conditions. There are other such recommendations in the 2016 PRB Report which provide for the computation of retiring benefits of an officer on higher emoluments on the proviso, among others, that the officer should be retiring on reaching his compulsory retirement age.

2. Furthermore, it is recommended at paragraph 15.75 of the Report that, an officer proceeding on retirement should continue to be given the option to cash in full the accumulated vacation leave computed on the officer's retiring salary at the rate of 1/30 of the monthly salary per day, provided he retires on the day he would have proceeded on leave prior to retirement.

3. The whole question of as to whether the pension benefits of an officer who has to proceed on compulsory retirement and who opts to cash his accumulated vacation leave in full as per the recommendation at paragraph 15.75 of the Report, should be computed on the basis of higher emoluments or otherwise, was examined in consultation with the Ministry of Finance and Economic Development, the State Law Office and the PRB and an appropriate recommendation was made to the High Powered Committee (HPC).

4. The HPC has, at its meeting held on 14 August 2018, approved that:-

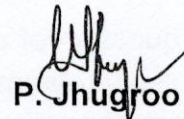
- (i) an officer holding a substantive post and appointed, or promoted, to a higher office in a temporary capacity, and who retires on attaining compulsory retirement age while opting to cash his accumulated vacation leave in full in accordance with paragraph 15.75 of the 2016 PRB Report, should be deemed to have proceeded on

compulsory retirement and his retiring benefits computed on the basis of the annual pensionable emoluments attached to the higher office, provided the higher office does not require an additional qualification for appointment thereto in a substantive capacity;

- (ii) similarly, an officer who is assigned the duties of a higher post and who, on his compulsory retirement, qualifies for pension benefits on the basis of the emoluments attached to the higher office, but opts to cash his accumulated vacation leave in accordance with paragraph 15.75 of the 2016 PRB Report, should be deemed to have proceeded on compulsory retirement and his retiring benefits should be computed on the basis of the annual emoluments attached to the higher office; and
- (iii) the same principle should apply with respect to the other recommendations in the 2016 PRB Report where compulsory retirement is a requirement for an officer to qualify for retiring benefits based on higher pensionable emoluments, i.e., where an officer has reached his compulsory retirement and is allowed to cash his accumulated vacation leave under paragraph 15.75 of the Report.

5. The HPC has also decided that the effective date for the implementation of the above decision should be 01 January 2016. It should also be ascertained that, on the cashing of the accumulated vacation leave, the officer concerned would retire on the date he would have normally proceeded on pre-retirement leave and subject to any other conditions in the relevant recommendations being satisfied.

6. Supervising Officers are hereby requested to ensure that the contents of this Circular Note are brought to the attention of all officers concerned and especially of those who would be proceeding on retirement as well as Heads of Parastatal Bodies and Local Authorities operating under the aegis of their respective Ministries/Departments.



P. Jhugroo
Secretary for Public Service

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