PARASTATAL BODIES

INTRODUCTION

- 1. Parastatal Bodies (PSBs) are one of the main components of the Public Sector. They are established under Acts of Parliament to serve as instruments of national policies. These legal entities are required to discharge various obligations in the economic and social landscape, hence playing a pivotal role in the nation's development. The PSBs are involved in various areas of activities comprising, among others, industry, agriculture, commerce, tourism, health, transport, culture and education.
- 2. The local enactments provide the legal framework and parameters within which the PSBs should operate. The Board of Directors or Council in some instances, is mandated to set the policies and direction of the organisation, whilst in the majority of PSBs, a Director or General Manager is appointed to implement the decisions of the Board or Council and to be responsible for the day-to-day management of the organisation. Each PSB falls under the *aegis* of a Ministry and a representative of the latter equally forms part of the Board or Council with a view to ensuring that government policies are effectively disseminated to the relevant bodies and subsequently the decisions and actions taken are according to these policies.
- 3. Since the last Report, the number of PSBs falling under the purview of the Pay Research Bureau has increased from 92 to 99. This is explained *inter alia* by the establishment of new organisations, revamping of existing ones and defunctness of a few.
- 4. Following the obtention of the submissions/representations from Unions, Management and individuals, the Bureau carefully examined same prior to holding consultative meetings with the different stakeholders. During these meetings, the parties concerned were informed on the difficult economic and social context in which this overall review has been conducted and in many cases the outcome of their proposals were also communicated. We also carried out site visits in certain PSBs following requests made by the staff side. Meetings were equally held with a few officers who made a request to depose on an individual basis.
- 5. It is worth highlighting that with the COVID-19 Pandemic and resulting lockdown, the Bureau had to review its calendar of activities. Consequently, meetings with Management of certain PSBs and a few Unions were re-scheduled for a later date. The Bureau also reviewed its mode of conducting meetings as a precaution in view of the spread of COVID-19.
- 6. The recommendations made as well as the revised salary schedules, have been provided under the respective chapter of the PSBs. In certain organisations, we conducted an in-depth study on the redesigning/restructuring of certain cadres where the existing ones no longer served their purpose. A few grades were either abolished or made evanescent as their functions were gradually being phased out, whilst in other cases, we created positions for which there was a genuine functional need. We also

delayered structures, where it was possible, through the merging of grades and at the same time allowed for career earnings.

7. Whilst the general recommendations on Conditions of Service made in Volume 1 of this Report are equally applicable to PSBs, we additionally provided for a few specific ones in certain organisations to enhance service delivery. As regards salary, we have brought some alignment to the extent possible with what obtains in the Civil Service for comparable grades. Furthermore, qualification requirements have been harmonised in some cases where needed. In a few instances, we have provided for personal and future holder salaries for a same grade.

Pertinent Issues

Scheme of Service

8. The Bureau has once again been apprised during consultative meetings that Management of a few organisations continue to bring changes in schemes of service without any prior consultation with the Unions, thereby resulting in industrial disputes or strained industrial relations. We recommended in our last Report that the guidelines for the prescription/review of schemes of service as established by the Ministry of Public Service, Administrative and Institutional Reforms (MPSAIR), should be adhered to. Since we consider these guidelines to be still valid, we are reiterating this recommendation, among others.

Recommendation 1

- 9. We recommend that Management of PSBs should follow the established procedures designed by the MPSAIR regarding the prescription/review of a scheme of service.
- 10. We further recommend that:
 - (i) where the qualifications, duties and responsibilities of grades in PSBs have been aligned on those of corresponding levels in the Civil Service, the schemes of service of these grades should, wherever relevant, be amended along the same line as for their counterparts in the Civil Service; and
 - (ii) the prescription and review of schemes of service in PSBs should be carried out and finalised within a period of four months.

Remuneration for Part-Time Workers

11. Whilst determining the revised salaries for employees in part-time positions, the Bureau took into account, among others, that incumbents in almost all quarters have been paid the full amount of the interim allowance of Rs 1000 monthly, since January 2020 as approved by the Ministry of Finance, Economic Planning and Development. We consider this increase to be disproportionate vis-à-vis employees working on a full time basis.

12. As a result, we have brought necessary adjustments, based on the actual number of working hours, prior to arriving at the recommended rates. In so doing, the remuneration drawn by certain incumbents prior to the Report becoming effective, may prove to be higher than that recommended in this Report. In such cases, the incumbents should continue to draw the difference between what they are actually drawing and the revised salary as an allowance. This allowance should erode with the subsequent grant of salary compensation.

Revision of Allowances

- 13. In general, in the context of an overall review, the quantum of all allowances is normally revised. With the onset of the COVID-19 Pandemic and resulting unfavourable economic and financial state of the country, we could not adopt the same course of action for this Report. **Instead, we have intelligently focussed more on salary revision, given that benefits are attached thereto and have revised allowances marginally where needed.**
- 14. It may happen that following the revision of salaries, the quantum of an allowance which is computed on the initial salary point of a salary scale, turns out to be lesser than what officers were drawing with the previous Report. In such cases, officers in post as at the eve of the publication of the 2021 Report should continue to draw the higher quantum on a personal basis.

Training and Development

- 15. The Bureau has been apprised that despite the various recommendations made on training and development, this aspect is being seriously ignored by Management in many cases. As a result, we received numerous representations on this subject from Unions/Federations of the whole public sector. We noted that the majority of officers are not being provided training opportunities despite the establishment of the Civil Service College Mauritius.
- 16. Against this backdrop, for this Report also, the Bureau has significantly stressed on the importance of providing training and development opportunities to officers, irrespective of grade/level, with a view to upgrading/updating their skills and knowledge and reinforcing their competencies for an overall improvement in service delivery. Adequate emphasis should be laid on the provision of appropriate training to incumbents in the Workmen's Group as stipulated in Volume 1 of this Report. **General recommendations made under the Chapter Training and Development in Volume 1 of this Report should also be adhered to.**

Performance Management System

17. From the various representations made by the Unions/Management and particularly from survey findings, the Bureau noted with much concern that nearly a decade after the overall implementation of the Performance Management System (PMS) in the public sector, around 60% of PSBs have still not adopted it and a few were in the process of implementing the system. The main arguments put forward to explain this non-implementation were: no training provided on this subject by Management or

parent Ministry; small establishment size; no permanent staff on establishment; absence of a head at the Human Resource department; proper Human Resource Unit not set up; organisation undergoing restructuring; limited staff; no instructions from parent Ministry to implement PMS; schemes of service not yet prescribed; officers performing additional duties not falling strictly under their respective scheme of service; most officers have already reached their top salary; and PMS was viewed as too lengthy and time consuming. In one body corporate, the system was implemented but was later stopped owing to the departure of the head of the organisation.

- 18. After duly taking into account the various reasons put forward, we consider them to be not strong enough to explain the non-setting up of a PMS. We equally deplore that in many cases, parent Ministries did not consider the implementation of PMS in PSBs falling under their *aegis* as a priority.
- 19. The Bureau holds that a proper PMS not only aims at enhancing performance but also targets at improving productivity, which consists in maximising efficiency and making optimal use of limited resources, including human capital. Therefore, the proper linkage should be established between an increase in performance, productivity and earnings (salary). We view that in the absence of a PMS, Government's spending is not being used in a judicious manner, as there is no check on performance and the resulting productivity.
- 20. In the above context, we are providing for appropriate recommendations with a view to ensuring a roll out of the PMS in the PSBs.

- 21. We recommend that parent Ministries should:
 - (i) ensure that a PMS Monitoring Committee is set up in organisations falling under their *aegis*;
 - (ii) ascertain that PMS is established in the PSBs falling under their purview where such a system has not been implemented yet;
 - (iii) address any related problem being encountered in the implementation of PMS, with the assistance of officers of the PMS Unit of the MPSAIR; and
 - (iv) submit a progress report every three months to the MPSAIR with regard to the implementation of PMS in PSBs falling under their *aegis* and which have not yet established same.
- 22. We further recommend that Management of PSBs where PMS has not been implemented, should liaise with the MPSAIR through their parent Ministry for the provision of appropriate training to their officers by the Civil Service College Mauritius on this issue.

Human Resource Planning

- 23. The Bureau has been apprised that in many cases the non-filling of vacancies and acute shortage of staff or inadequate staff strength often hampers the smooth functioning of activities, thereby causing much hardship and frustration among the employees. With a view to addressing such problems, the Bureau recommended in its last Report for Management of every organisation to conduct a Human Resource Planning exercise so as to ensure a better service delivery.
- 24. In the context of this Report also, we have laid much emphasis on the importance of carrying out such an exercise, the moreso survey findings have revealed that the majority of PSBs have not conducted a human resource planning. **We, therefore:**
 - (i) urge Management of PSBs to mandatorily carry out a Human Resource Planning (HRP) exercise so that the organisations are staffed with the right number, qualified and competent people with a view to delivering successfully on their respective mandate; and
 - (ii) advise Management of PSBs to refer to the indicative set of guidelines recommended by the Bureau under Chapter Recruitment, Promotion and Retention in Volume 1 of this Report with regard to the conduct of the HRP exercise.

Reform Cells in Parastatal Bodies

25. Both Management and Unions of most PSBs have informed that Reform Cells having as objective to coordinate and monitor approved reform programmes, have not been set up. Since we consider that these Reform Cells have a pivotal role to play in reviewing structures, ensuring an efficient use of resources and spearheading new projects/policies for the betterment of the organisation, we are recommending to this end.

Recommendation 3

- 26. We recommend that Management of PSBs should expedite the setting up of Reform Cells in their respective organisation, in collaboration with their parent Ministry to ensure that reforms are identified and proper initiatives are implemented and monitored.
- 27. We further recommend that:
 - (i) the functions of the Reform Cells should be the same as those of the Transformation Implementation Committee in the Civil Service; and
 - (ii) the Reform Cells should be chaired by the Chief Executive of the PSB and reports on work accomplished by the Reform Cells be submitted to the Parent Ministry on a regular basis.

Recruitment Problems in Scarcity Areas

28. With a view to tackling recruitment problems in extreme scarcity areas, the Bureau has recommended a higher entry point for certain professionals, especially where

registration with a recognised body is mandatory. In a few exceptional cases, we have equally provided for the possibility of the grant of a negotiable entry point.

Grades with no Promotion Prospect

- 29. The Bureau has received numerous representations from staff associations on the fact that many employees remain in positions without any promotional outlet. In this regard, we have carried out a study on such stand-alone grades in the Public Sector with a view to coming up with a pay strategy that would provide some motivation to the incumbents.
- 30. For this Report, we have, therefore, restyled certain grades to an appellation reflecting a merged level coupled with an enhanced salary, to ensure career earnings.
- 31. In examining the issue, we have considered a few parameters which are laid down to identify which category of employees would be concerned with the new policy:
 - (i) the grade is of a graduate or professional level;
 - (ii) the nature of the duties, devolving upon the grade does not warrant in principle, any direct supervision;
 - (iii) the grade is a stand-alone one, that is, it does not form part of a cadre structure and as a result incumbent has no promotional prospect; and
 - (iv) there is no functional need to create a higher position in future.

32. The attention of Management of organisations is, therefore, being drawn to the above paragraph and to the fact that no supervisory position would be created.

Non-Implementation of Recommendations

- 33. During consultative meetings, union members from various PSBs informed with much concern, that many recommendations made by the Bureau have either not been implemented by Management or implemented/understood in a different manner. This fact has also been confirmed by the findings of our survey carried out on recommendations made in the 2016 PRB/Addendum Reports which have not been implemented. This state of affairs subsequently led to unharmonious industrial relations, at times causing prejudice to parties concerned in terms of loss of benefits.
- 34. It is worth pointing out that the Bureau expressly provided in its previous Reports for the setting up of a Departmental Implementation and Monitoring Committee in every organisation to cater for such issues in a timely and efficient manner. We observed, however, through information gathered from our surveys, that in most PSBs, such a mechanism was not established by Management despite the prevalence of several implementation issues and problems in the organisations.
- 35. In the above context, we have provided under Chapter Implementation Process and Post Review Mechanism in Volume 1 of this Report for the setting up of another mechanism in lieu of the Departmental Implementation and Monitoring Committee/Central Implementation and Monitoring Committee, in the form of

a Standing Committee, that would look into such issues for the whole Public Sector.

Restyling of Grades

- 36. The Bureau has noted that certain grades have been restyled by Management in a few Parastatal Bodies, without having recourse to the established procedures. It is worth pointing out that restyling of grades is considered normally in the wake of a general review or acceded to with the approval of the High Powered Committee. In this context, **the Bureau holds that all requests for restyling should be submitted for consideration by the Bureau, through the parent Ministry and MPSAIR.**
- 37. The MPSAIR should ensure that the appellations of grades are strictly in accordance with our recommendations or as approved by the High Powered Committee.

New Organisations to be covered by the PRB

38. Prior to the publication of this Report, the Bureau received requests directly from a few newly established PSBs to be governed by the PRB. It is noteworthy that such requests should be made through the appropriate procedures, which consists in the parent Ministry seeking prior approval from Cabinet, before informing the Bureau through the MPSAIR, as stipulated in Circular Note No 1 of 2012 issued by the then Ministry of Civil Service and Administrative Reforms on this subject.

39. Parent Ministries of newly established PSBs, should, therefore, stand guided by the provisions of the above-mentioned Circular.

Safety and Health

40. We have been apprised that it is not efficient for a few organisations with a staff complement of less than 100 employees to employ a Safety and Health Officer/Senior Safety and Health Officer on a full-time basis or even on a part-time basis in certain cases. Given that health and safety issues should not be ignored and should be given due importance, we are providing for a mechanism that would allow such organisations to benefit from the services of a Safety and Health Officer/Senior Safety and Health Officer, without being compelled to employ one on a full-time or part-time basis.

Recommendation 4

41. We recommend that Management of organisations with less than 100 employees may liaise with the MPSAIR, through their parent Ministry, to have recourse to the services of a Safety and Health Officer/Senior Safety and Health Officer of the MPSAIR, whenever required, against payment of an allowance to the officer carrying out the assignment.

General Services

Office Management Assistant

Management Support Officer

- 42. Representations have been received from stakeholders for the creation of the grades of Management Support Officer and Office Management Assistant on the establishment of certain PSBs. They have been informed that these grades are created on a need basis depending on the organisational requirements. In the same vein, the Federations and the Unions of PSBs have requested for a total alignment of the general services with what obtains in the Civil Service.
- 43. After thorough examination of the submissions of the Federations as well as those of the Unions and taking into account the functions, objectives and specificity of each PSB, a complete alignment with the Civil Service is not feasible. Nevertheless, following a restructuring of the general services in the Civil Service, we are harmonising their mode of recruitment to the extent possible.
- 44. Moreover in PSBs, the grade of Management Support Officer is a supervisory one, with that of Clerical Officer being a subordinate level. The Bureau has, however, observed that in almost all organisations, the scheme of service of the grade of Management Support Officer does not include the supervisory element. In such circumstances, we hold that since the responsibilities of the grade of Management Support Officer are higher than those of a Clerical Officer as characterised by its higher salary scale, there should be a demarcation in the level of duties to be performed by incumbents of both grades. We further consider that given the supervisory nature of the grade of Management Support Officer, potential candidates should at least reckon some experience in the source grade for a more effective and efficient performance.

- 45. We recommend that appointment to the grade of Management Support Officer should be made by selection from among officers in the grades of Clerical Officer, Clerical Officer/Higher Clerical Officer and Clerk/Word Processing Operator reckoning at least four years' service in a substantive capacity in their respective grade.
- 46. Incumbents in the grade of Management Support Officer in PSBs would be required, among others, to provide administrative support in general administration, human resource management, finance, and procurement and supply; carry out pay and cashier duties, as and when required; coordinate and supervise the work of subordinate staff; and ensure the accuracy, completeness and timeliness of processes and activities performed in small units.
- 47. We further recommend that over and above the foregoing duties and depending upon the specificity of the organisation, Management may include other specific duties in the scheme of service of the grade of Management Support Officer, provided they commensurate with the level of operation of the grade.

Recommendation 6

- 48. We also recommend that:
 - (i) appointment to the grade of Office Management Assistant should be made by selection from among officers in the grades of Executive Officer (Personal) and Management Support Officer reckoning at least four years' service in the Cadre; and
 - (ii) organisations may, on a need basis and depending on operational requirements, create the grade of Office Management Assistant on their establishment by proceeding through the normal procedure adopted for creation of a level.

Training for Officers in the General Services

49. The Bureau is reiterating the provision for relevant and work related courses for officers of the general services in order to keep them abreast of latest development in their fields and develop their skills and competencies for improved service delivery.

Course for Clerical Officer

Recommendation 7

50. We recommend that the MPSAIR, in consultation with Parastatal Organisations and their respective parent Ministry should mount and run appropriate training programmes for incumbents in the grade of Clerical Officer to render them skilled and polyvalent.

Advanced Course for Office Management Assistant

Recommendation 8

- 51. We recommend that the MPSAIR, in consultation with the Parastatal Organisations through their parent Ministries should mount the Advanced Course in Effective Office Management and Supervision for incumbents in the grade of Office Management Assistant in PSBs.
- 52. We further recommend that on successful completion of the Advanced Course in Effective Office Management and Supervision, incumbents in the grade of Office Management Assistant should be granted one increment, subject to the top salary of the grade.

Advanced Course for Higher Executive Officer

- 53. We recommend that the MPSAIR, in consultation with the Parastatal Organisations through their parent Ministries should mount the Advanced Course in Effective Office Management and Supervision for incumbents in the grade of Higher Executive Officer in Parastatal Organisations.
- 54. We further recommend that officers in the grade of Higher Executive Officer, in post as at the eve of the publication of this Report, who have successfully

completed the Advanced Course in Effective Office Management and Supervision be allowed to move incrementally in the Master Salary Scale up to salary point Rs 47675 on a personal basis, provided they should:

- (i) have drawn the top salary for at least 12 months;
- (ii) have been efficient in their performance during the preceding year; and
- (iii) not be under report.

Qualifications Requirement for the grade of Confidential Secretary

55. The mode of appointment for the grade of Confidential Secretary varies across Parastatal Bodies whereas in the Civil Service the post is filled by selection from among Senior Word Processing Operators and Word Processing Operators reckoning at least 15 years of service in a substantive capacity in the grade and possessing a Certificate in Word Processing. Management of some PSBs have highlighted that they are encountering difficulties in recruiting officers in this grade. To alleviate this problem, we consider that there is need to bring certain amendments to the qualifications requirement of the grade of Confidential Secretary in the PSBs. We are recommending accordingly.

Recommendation 10

56. We recommend that appointment to the grade of Confidential Secretary should be made by selection from among public officers in the grades of Senior Word Processing Operator and Word Processing Operator reckoning at least 10 years' service in a substantive capacity in the Cadre and possessing a Certificate in Word Processing from a recognised institution.

Advanced Secretarial Course

Recommendation 11

- 57. We recommend that the MPSAIR in consultation with the Parastatal Organisations through their parent Ministries should make arrangement for Confidential Secretaries of PSBs to follow the Advanced Secretarial Course.
- 58. We further recommend that on successful completion of the Advanced Secretarial Course, the Confidential Secretaries should be granted one increment, subject to the top salary of the grade.

Executive Assistant – formerly employed by the Development Works Corporation (DWC)

Recommendation 12

59. We recommend that Executive Assistants of the former DWC who have reached their top salary be allowed to move in the salary scale of Rs 24475 x 525 - 26050 x 675 - 27400 x 825 - 35650 x 900 - 37450 x 950 - 42200 x 1300 - 43500 wherever they have been posted/transferred. Management should ensure that such officers are entrusted with responsibilities commensurate to their position.

Human Resource Officer/Senior Human Resource Officer

60. For the sake of consistency, we are harmonising the qualifications requirement for the grade of Human Resource Officer/Senior Human Resource Officer in the PSBs.

Recommendation 13

- 61. We recommend that appointment to the grade of Human Resource Officer/ Senior Human Resource Officer in the PSBs should be made by selection from among candidates possessing a Diploma in Human Resource Management or Personnel Management from a recognised institution or an equivalent qualification and reckoning at least three years' experience in Human Resource Management.
- 62. Incumbent would be required, *inter alia*, to: advise on human resource matters in accordance with rules and regulations; draft and process schemes of service; act as Member/Secretary of boards and committees relating to human resource matters; attend to Court/Tribunal and other related institutions in respect of cases relating to HR matters and ensure proper follow-up action; assist in the preparation of HR proposals in the context of budgetary exercise and conduct of HRP/assessment exercise; monitor the attendance of officers in line with established guidelines; and supervise and provide proper guidance and coaching to subordinate staff.
- 63. We further recommend that officers in the grade of Human Resource Officer/Senior Human Resource Officer possessing a Diploma in Human Resource Management or a Diploma in Human Resource Management as a major component or an equivalent qualification should be allowed to move incrementally in the Master Salary Scale up to salary point Rs 47675 provided that they should:
 - (i) have drawn the top salary for at least 12 months;
 - (ii) have been efficient in their performance during the preceding year; and
 - (iii) not be under report.

Rationalisation of the Procurement and Supply Cadre

64. Representations have been received to review the mode of appointment for grades pertaining to the Procurement and Supply Cadre in PSBs following the reinstatement of the grade of Assistant Procurement and Supply Officer in the Civil Service. After a thorough analysis and taking into consideration the specific roles and functions of each PSB, we are harmonising the mode of appointment of the different grades in the cadre.

Recommendation 14

65. We recommend that:

(i) in future, appointment to the grade of Assistant Procurement and Supply Officer should be made by selection from among officers in the grades of Clerical Officer, Clerical Officer/Higher Clerical Officer and Clerk/Word Processing Operator on the establishment of the organisation, possessing a Higher School Certificate and reckoning at least four years' service in a substantive capacity in their respective grade. In the absence of qualified serving officers in the organisation, appointment thereto should be made by selection from among officers in the Public Sector possessing a Cambridge Higher School Certificate and reckoning at least four years' service in a substantive capacity;

- (ii) as from 01 January 2022, the grade of Procurement and Supply Officer should be filled by promotion, on the basis of merit and experience, of officers in the grade of Assistant Procurement and Supply Officer on the establishment of the organisation reckoning at least four years' service in a substantive capacity in the grade and who possess a Certificate in Procurement and Supply Management or a Certificate in Purchasing and Supply Management from a recognised institution. In the absence of qualified serving officers in the organisation, appointment to the grade should be made from among candidates possessing Cambridge Higher School Certificate together with a Certificate in Procurement and Supply Management or a Certificate in Purchasing and Supply Management from a recognised institution and reckoning at least four years' experience in Procurement and Supply; and
- (iii) as from 01 January 2022, the grade of Senior Procurement and Supply Officer should be filled by promotion, on the basis of merit and experience, of officers in the grade of Procurement and Supply Officer possessing a Diploma in Procurement and Supply Management or Purchasing and Supply Management from a recognised institution and reckoning at least three years' service in a substantive capacity in the grade.
- 66. We additionally recommend that, henceforth, organisations requiring specific grades for performing procurement duties should, in the first instance, create the grade of Assistant Procurement and Supply Officer, which is the first level in the Procurement and Supply Cadre.
- 67. We further recommend that officers in the grade of Procurement and Supply Officer/Senior Procurement and Supply Officer possessing a Diploma in Purchasing and Suppy Management or Diploma in Procurement and Supply Management or an equivalent qualification should be allowed to move incrementally in the Master Salary Scale up to salary point Rs 47675 provided they should:
 - (i) have drawn the top salary for at least 12 months;
 - (ii) have been efficient in their performance during the preceding year; and
 - (iii) not be under report.

Rationalisation of qualification requirements for the grades of Assistant Financial Operations Officer *formerly Assistant Financial Officer*, Financial Operations Officer

formerly Financial Officer, Accounts Clerk, Accounts Officer, Accountant and Internal Auditor

- 68. In Parastatal Bodies, finance and accounting duties at operational level are generally carried out by incumbents in the grades of Assistant Financial Operations Officer formerly Assistant Financial Officer, Financial Operations Officer formerly Financial Officer, Accounts Clerk and Accounts Officer. A scrutiny of the current mode of appointment to these grades particularly at the level of Finance Officer and Accounts Officer, has revealed that they vary considerably. While in some organisations, these grades are filled from incumbents in the first level, that is, from Assistant Financial Operations Officers formerly Assistant Financial Officers or Accounts Clerks reckoning a certain length of experience, in other organisations they are filled from external candidates possessing a diploma in the relevant field. We have also noted that in certain instances a pass in Accounting at principal level at the Cambridge Higher School Certificate has been listed as an equivalence to the diploma qualification, which is technically incorrect.
- 69. Hence, with a view to rationalising the qualification requirements of these grades and aligning them, to the extent possible, with their corresponding level in the Public Sector, we are bringing the following amendments.

Accounts Clerk

Recommendation 15

70. We recommend that appointment to the grade of Accounts Clerk should, henceforth, be made by selection from among candidates possessing a Cambridge Higher School Certificate with a pass at "Principal level" in Accounting or ACCA Level 1 or an equivalent qualification acceptable to the Board and reckoning at least four years' experience in finance/accounting/audit duties.

Accounts Officer

- 71. We recommend that:
 - (i) appointment to the grade of Accounts Officer should, in future, be made from among Accounts Clerks reckoning at least four years' service in a substantive capacity in the grade; and
 - (ii) in organisations where the grade of Accounts Clerk does not exist or the profile of officers on establishment does not match the requirement set, the grade of Accounts Officer should be filled from candidates possessing a Diploma in Public Sector Financial Management or Accountancy or Finance from a recognised institution or an equivalent qualification acceptable to the Board and reckoning at least four years' experience in finance/accounting/audit duties.

Assistant Financial Operations Officer formerly Assistant Financial Officer

Recommendation 17

72. We recommend that appointment to the grade of Assistant Financial Operations Officer *formerly Assistant Financial Officer* should, henceforth, be made by selection from among incumbents in the grades of Clerical Officer, Clerical Officer/Higher Clerical Officer and Clerk/Word Processing Operator reckoning at least four years' service in a substantive capacity in their respective grade.

Financial Operations Officer formerly Financial Officer

Recommendation 18

- 73. We recommend that:
 - (i) in future, the grade of Financial Operations Officer formerly Financial Officer should be filled from among Assistant Financial Operations Officers formerly Assistant Financial Officers reckoning at least four years' service in a substantive capacity in the grade; and
 - (ii) in organisations where the grade of Assistant Financial Operations Officer formerly Assistant Financial Officer does not exist or the profile of officers on establishment does not match the requirement set, appointment to the grade of Financial Operations Officer formerly Financial Officer should be made from candidates possessing a Diploma in Public Sector Financial Management or Accountancy or Finance from a recognised institution or an equivalent qualification acceptable to the Board and reckoning at least four years' experience in finance/accounting duties.

Recommendation 19

- 74. We further recommend that organisations which do not have dedicated grades for performing finance/accounting/audit duties and need to create a grade for the performance of such duties should, in the first instance, create the first level only.
- 75. We also recommend that organisations where the qualification requirement is different from the above recommendations, should make necessary amendments to the schemes of service in line with the above provisions.

Accountant and Internal Auditor

76. In accordance with provisions laid down at Section 51 of the Financial Reporting Act 2004, incumbents in the grades of Accountant and Internal Auditor are required to be registered with the Mauritius Institute of Professional Accountants (MIPA) in order to exercise as professionals. We have, to this effect, scrutinised the schemes of service of these two grades in several Parastatal Bodies and noted that not all of them presently require the incumbents to be registered with the MIPA. We are, consequently,

amending the qualification requirement of these grades to ensure compliance with the said legislation.

Recommendation 20

- 77. We recommend that, henceforth, appointment to the grades of Accountant, Accountant/Senior Accountant, Internal Auditor and Internal Auditor/Senior Internal Auditor should be made from candidates who possess:
 - A. a pass at the final examination required for admission to membership of one of the following bodies:
 - (a) the Institute of Chartered Accountants of England and Wales;
 - (b) the Institute of Chartered Accountants of Scotland;
 - (c) the Institute of Chartered Accountants of Ireland;
 - (d) the Association of Chartered Certified Accountants;
 - (e) the Institute of Chartered Accountants of India;
 - (f) the Chartered Institute of Management Accountants; and
 - (g) the South African Institute of Chartered Accountants

Or

an equivalent professional accountancy qualification acceptable to the Board of the respective parastatal body; and

B. and who are registered with the Mauritius Institute of Professional Accountants in accordance with Section 51 of the Financial Reporting Act 2004.

Consequential Amendments

Recommendation 21

78. We recommend that, following the abovementioned changes brought to the qualification requirements and/or duties of a grade, Management should initiate prompt action to bring consequential amendments to the relevant schemes of service, where deemed necessary.

Duties of General Worker and Handy Worker

79. During consultative meetings and the filling of Job Description Questionnaires interview exercise, the Bureau has been informed, that in most Parastatal Bodies/Local Authorities, General Workers are called upon to perform certain core duties which normally ought to devolve on other grades, namely Office Attendant, Caretaker, Handy Worker and Tradesman, among others. We view this practice as inappropriate the moreso, a trade test is required to perform a few of these duties devolving upon the other grades, whilst a General Worker is called upon to perform simple duties where no specific skill/competency is warranted.

- 80. In the same breath, it has been reported that Handy Workers are equally being requested to carry out duties befalling the Gardener/Nursery Attendant, Office Attendant, Receptionist/Telephone Operator, Stores Attendant and Tradesman's Assistant, on a regular basis, owing to lack of staff or unfunded posts. It is worth highlighting that the grade of Handy Worker is meant to be a polyvalent and multifunctional one, whereby incumbents are called upon to perform a series of duties requiring little or no skill/competency.
- 81. In view of the above, the Bureau considers that it is the responsibility of Management to ensure that the duties being performed by employees in the grades of General Worker and Handy Worker are consistent with those prescribed in their respective scheme of service.

Requirements for Entry Grades in the Legal Field

- 82. For this review exercise, the Bureau received, among others, several claims from different quarters for an alignment in salary of grades in the legal field obtainable in certain Parastatal Bodies and in the private sector, on account of similar qualification requirements and duties. In this context and with a view to ascertaining the justifications in respect of the representations made, the Bureau carried out a study among the different grades concerned in the Public Sector.
- 83. Whilst conducting the exercise, we noted that the qualifications' requirements in most cases do not always match with the nature of duties devolving upon incumbents. Moreover, in a few cases, the salary recommended is not commensurate with the level of responsibilities shouldered by the officers, particularly when taking into consideration what prevails in the Civil Service for grades in this domain.
- 84. As regards the request for alignment with private sector salaries, the Bureau holds the view that same is not justified as the free market and the Public Sector operate along different lines. Moreover, in the Public Sector, the total remuneration package, inclusive of the various allowances and benefits attached to the grade, should be considered for a meaningful comparison, along with the prevalence of certain non-negligible factors, such as, security of tenure of office, pension, level of risk, amongst others.
- 85. Further to the findings of the study carried out, we consider that there is need to provide a general framework for the setting of the qualification requirements and duties of entry grades in the legal field in Parastatal Bodies for the sake of harmonisation and consistency and for maintaining fairness, equity and relativity *vis*-*à-vis* comparable positions. In this perspective, we are providing a few general guidelines to facilitate the framing of schemes of service of grades in the legal field. We have classified the latter into three categories as per the following table:

Catagory	Qualification Requirements Main Duties		
Category	Qualification Requirements	Iviain Duties	
	Degree in Law or in a legal field or an equivalent qualification acceptable to the Board and relevant years of experience in the legal field.	To perform general legal advisory work; carry out research in the legal field and research work related to court cases; compile legal materials/documents; and conduct preparatory work.	
II	Degree and Master's Degree in Law or in a legal field or an equivalent qualification acceptable to the Board and relevant years of post- qualification experience in the legal field OR Barrister-at-Law or Attorney-at- Law with relevant years of standing at the bar or years of practice in Court.	Provide legal advice; consider legal problems constructively and formulate solutions; contribute to the drafting of Papers and Reports; assist in the drafting of legislation; and carry out research in legal field/court cases.	
	Barrister-at-Law whose names have been entered on and not erased from the Roll of Law Practitioners with at least three years' standing at the Bar or Attorney-at-Law whose names have been entered on and not erased from the Roll of Law Practitioners with at least three years' practice in Court work or an equivalent qualification acceptable to the Board.	Represent the organisation in all civil, criminal and appeal cases before Court/Tribunal and other legal bodies; conduct criminal and civil cases; draft legislation; advise on legal matters and legal proceedings; prepare, vet and advise on legal documents; and undertake research and draft legal opinion in complex cases.	

- 86. We recommend that Management should:
 - (i) henceforth adhere to the guidelines provided in the table above whilst framing schemes of service of entry grades in the legal field;
 - (ii) consider the advisability of refraining, as far as possible, from setting qualifications requiring candidates to be a Barrister-at-Law or Attorney-at-Law, when the latter would be called upon to perform duties other than those specified as per Category III in the table above; and
 - (iii) any amendment in the scheme of service of the concerned grade should be submitted to the Bureau through established procedures for any bearing on salary grading.

Grading Structure of grades involved in Administrative Duties

- 87. The Bureau conducted, among others, a study on the different grades involved in the administrative duties in the PSBs. The exercise was triggered by the various representations made by individuals and Unions regarding a harmonisation or upgrading in salary in line with what obtains in other institutions. Whilst carrying out the study, we examined the qualification requirements, duties and salary of the grades concerned in every PSB. We equally took into account the size of the organisation and the relative importance/magnitude of administrative duties in the whole set up.
- 88. At the very outset, we observed that primarily there is a serious mismatch between the appellations of the grades and their corresponding qualification requirements, duties and level of responsibilities. In a few cases, lower qualifications have been prescribed and set as being equivalent to higher qualifications e.g. a Diploma and some years of experience have been equated to a degree or post-graduate qualification. In some instances, higher qualification requirements have been set whilst the duties devolving upon the incumbents are of a lower nature.
- 89. In view of the above, we view that there is need for some rationalisation in the structure of the Administrative Cadre in the PSBs. We also hold that certain key considerations should be taken on board by Management when deciding on the specific level that should be created in an organisation to perform administrative duties. In this respect, we are providing a few guidelines which may prove helpful in determining the appropriate level to be created, to be in tune with its responsibilities and duties as well as job title.
- 90. Prior to determining the level of the grade to be created, the following factors should be taken into account:
 - (i) the level of duties and responsibilities that would devolve upon the employee/s, i.e managerial, supervisory or executive/clerical;
 - (ii) the size of the organisation and the relative significance/scope of administrative duties vis- \dot{a} -vis the organisation's core functions;
 - (iii) the need for a flatter structure; and
 - (iv) any provision of the organisation's Act relating to the organisation's structure.
- 91. Once the appropriate level has been determined, the corresponding qualification requirements should be agreed upon, based on the level of duties and responsibilities to be shouldered. Where:
 - (i) incumbent would be required to perform duties of a managerial nature, formulate policies/strategies, among others, and supervise professionals, e.g. in the case of an Administrative Manager or Administrative Secretary, a degree and a post-graduate qualification, along with at least five years' post-qualification experience in the relevant field may be required;
 - (ii) incumbent would be called upon to assist Management in fulfilling administrative duties and formulating policies, e.g. in the case of an

Administrative Officer or Assistant Secretary, a degree and at least two years' experience in the relevant field may be required; and

- (iii) incumbent would perform duties of a sub-professional level and provide direct assistance to his supervisor who is in a professional grade, e.g. in the case of an Administrative Assistant, a diploma in the relevant field may be required.
- 92. In addition, as a general rule:
 - (i) depending on the size and core functions of the organisation, the Administrative Cadre in Parastatal Bodies should not consist of more than three levels; and
 - (ii) grades and appellations such as Senior Administrative Manager, Team Leader, Administrative Executive, should be avoided as they do not fit in the existing framework of the Public Sector.

Recommendation 23

93. We recommend that Management should, henceforth, adhere to the abovementioned guidelines, prior to creating grades in the Administrative Cadre.

Performance Criteria

- 94. As per existing provisions, officers in various grades are allowed to benefit from movement beyond their top salary subject to satisfying the conditions laid down below:
 - (i) they should have drawn the top salary for at least 12 months;
 - (ii) they should have been efficient in their performance during the preceding year; and
 - (iii) they should not be under report.

The conditions are directly linked to performance. Hence, wherever these have to be met under specific recommendations, they should be referred to as **"Performance Criteria"**.

Special Professional Retention Allowance

- 95. The Special Professional Retention Allowance (SPRA) was introduced in the 2008 Report (EOC Report 2009) in order to curb recruitment and retention problems in scarcity areas such as Engineering/Architecture/Quantity Surveying fields. This provision was maintained in consecutive PRB Reports and was extended to other grades requiring applicants thereto to be registered with a Professional Body.
- 96. In the context of the 2016 PRB Report, findings of a survey carried out by the Bureau revealed that there was no serious recruitment and retention problem in the Engineering/Architecture/Quantity Surveying fields. On the contrary, it was found that the labour market had an over-supply of qualified candidates in these fields. Hence, in the last Report the Bureau decided to waive the provision for the payment of the

SPRA. Nevertheless, the provision for eligible officers in post as at 31 December 2015 was maintained up to 31 December 2016.

- 97. It was further recommended that those officers who:
 - (i) leave the service prior to the age at which they may retire without the approval of the appropriate Service Commission should refund the totality of the SPRA paid to them; and
 - (ii) retire from the service on reaching the age at which they may retire without the approval of the appropriate Service Commission or thereafter, should refund only that part of the SPRA which they would have earned under this scheme after reaching the age at which they may retire without the approval of the appropriate Service Commission.
- 98. For this review exercise, it has been reported that officers who have benefitted from SPRA and who fall under categories of paragraphs 97 (i) and (ii) above are still being required to refund the allowance as mentioned therein when they are leaving or retiring from the service. As the provision of SPRA no longer exists and currently there are no major scarcity/retention issues, we are reviewing this provision.

Recommendation 24

- 99. We recommend that officers who have benefitted from the Special Professional Retention Allowance up to 31 December 2016 and are leaving or retiring from the service will no longer be required to refund the sum obtained as allowance.
- 100. We further recommend that all officers who have left or retired from the service as from 01 January 2021, and who have been required to refund the allowance, should be reimbursed the amount refunded by them.

Miscellaneous

101. The provisions made under the Chapter 'Workmen's Group-General' in Volume 2 Part I of this Report as per the table below, should also apply to incumbents in the Workmen's Group-General on the establishment of the Parastatal and Other Statutory Bodies and Private Secondary Schools:

Conditions/Allowances	Paragraph	Recommendation
Collection and deposit of keys at Police Stations	41.37	7
Making and Serving Tea/Coffee	41.201	40
Washing of Towels/Tablecloth/Curtains	41.203	41
Bulk Photocopy	41.206	42
Cleaning of Lavatories	41.208	43
Surveillant formerly Security Guard	41.210	44

General Terms and Conditions of Service

102. The recommendations made in Volume 1 of this Report should also apply to employees of the PSBs reported upon by the Bureau.

