



**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.

2./...

- 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.

3./...



(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.

4/...



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.

5/...



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

Consolidated Master Conversion Table

Row	Salary point	003	004	005	006	007	008	009	010	011	012	013	014	015	016	017	018	019	020	021
1	Basic salary 2021	10,250	10,425	10,600	10,775	10,975	11,175	11,375	11,575	11,775	11,980	12,185	12,390	12,595	12,825	13,055	13,285	13,515	13,745	13,975
2	Gross salary 2025 *	17,623	17,631	17,640	17,649	17,659	17,669	17,679	17,689	17,699	17,709	17,719	17,730	17,740	17,751	17,763	17,774	17,786	17,957	18,221
3	Conversion 1st January 2026	18,292	18,383	18,488	18,592	18,710	18,827	18,945	19,062	19,180	19,297	19,415	19,533	19,650	19,781	19,912	20,042	20,173	20,384	20,651
4	1st January 2027	18,325	18,500	18,700	18,900	19,125	19,350	19,575	19,800	20,025	20,250	20,475	20,700	20,925	21,175	21,425	21,675	21,925	22,175	22,445
Row	Salary point	022	023	024	025	026	027	028	029	030	031	032	033	034	035	036	037	038	039	040
1	Basic salary 2021	14,225	14,475	14,725	14,975	15,225	15,485	15,745	16,005	16,265	16,525	16,785	17,045	17,305	17,565	17,825	18,100	18,375	18,650	18,925
2	Gross salary 2025*	18,509	18,796	19,084	19,371	19,659	19,958	20,257	20,556	20,855	21,154	21,453	21,752	22,051	22,350	22,649	22,965	23,281	23,593	23,881
3	Conversion 1st January 2026	20,945	21,238	21,532	21,826	22,120	22,419	22,719	23,018	23,318	23,617	23,917	24,216	24,516	24,815	25,115	25,433	25,751	26,067	26,371
4	1st January 2027	22,745	23,045	23,345	23,645	23,945	24,245	24,545	24,845	25,145	25,445	25,745	26,045	26,345	26,645	26,945	27,265	27,585	27,905	28,225
Row	Salary point	041	042	043	044	045	046	047	048	049	050	051	052	053	054	055	056	057	058	059
1	Basic salary 2021	19,225	19,525	19,850	20,175	20,500	20,825	21,150	21,475	21,850	22,225	22,625	23,025	23,425	23,950	24,475	25,000	25,525	26,050	26,725
2	Gross salary 2025*	24,196	24,511	24,853	25,194	25,535	25,876	26,218	26,559	26,953	27,346	27,766	28,186	28,606	29,158	29,709	30,260	30,811	31,363	32,071
3	Conversion 1st January 2026	26,688	27,006	27,352	27,697	28,043	28,388	28,734	29,080	29,477	29,873	30,296	30,718	31,141	31,697	32,252	32,808	33,363	33,919	34,636
4	1st January 2027	28,545	28,865	29,215	29,565	29,915	30,265	30,615	30,965	31,365	31,765	32,190	32,615	33,040	33,600	34,160	34,720	35,280	35,840	36,565
Row	Salary point	060	061	062	063	064	065	066	067	068	069	070	071	072	073	074	075	076	077	078
1	Basic salary 2021	27,400	28,225	29,050	29,875	30,700	31,525	32,350	33,175	34,000	34,825	35,650	36,550	37,450	38,400	39,350	40,300	41,250	42,200	43,500
2	Gross salary 2025*	32,780	33,646	34,513	35,379	36,245	37,111	37,978	38,844	39,710	40,576	41,443	42,388	43,333	44,330	45,328	46,310	47,260	48,210	49,510
3	Conversion 1st January 2026	35,353	36,248	37,144	38,062	38,980	39,898	40,817	41,735	42,653	43,571	44,489	45,487	46,484	47,533	48,264	49,305	50,330	51,355	52,730
4	1st January 2027	37,290	38,215	39,140	40,110	41,080	42,050	43,020	43,990	44,960	45,930	46,900	47,950	49,000	50,100	51,200	52,300	53,400	54,500	55,950
Row	Salary point	079	080	081	082	083	084	085	086	087	088	089	090	091	092	093	094	095	096	097
1	Basic salary 2021	44,800	46,100	47,675	49,250	50,900	52,550	54,200	55,900	57,600	59,300	61,000	62,700	64,400	66,200	68,000	69,800	71,800	73,800	75,800
2	Gross salary 2025*	50,810	52,110	53,075	54,650	56,300	57,950	59,600	61,300	63,000	64,700	66,400	68,100	69,800	71,600	73,400	75,200	77,200	79,200	81,200
3	Conversion 1st January 2026	54,105	55,480	56,838	58,500	60,250	62,000	63,750	65,550	67,350	69,150	70,950	72,925	74,900	76,925	78,950	80,975	83,225	85,475	87,725
4	1st January 2027	57,400	58,850	60,600	62,350	64,200	66,050	67,900	69,800	71,700	73,600	75,500	77,750	80,000	82,250	84,500	86,750	89,250	91,750	94,250
Row	Salary point	098	099	100	101	102	103	104	105	106	107	108								
1	Basic salary 2021	77,950	80,100	82,250	85,250	88,250	91,375	94,500	97,625	100,750	103,875	107,000								
2	Gross salary 2025*	83,350	85,500	87,650	90,650	93,650	96,775	99,900	103,025	106,150	109,275	112,400								
3	Conversion 1st January 2026	90,175	92,625	95,075	98,450	101,825	105,388	108,950	112,513	116,075	119,638	123,200								
4	1st January 2027	97,000	99,750	102,500	106,250	110,000	114,000	118,000	122,000	126,000	130,000	134,000								

Master salary scale : 17975 x 175 - 18500 x 200 - 18900 x 225 - 20925 x 250 - 22175 x 270 - 22445 x 300 - 26945 x 320 - 28865 x 350 - 30965 x 400 - 31765 x 425 - 33040 x 560 - 35840 x 725 - 37290 x 925 - 39140 x 970 - 46900 x 1050 - 49000 x 1100 - 54500 x 1450 - 58850 x 1750 - 62350 x 1850 - 67900 x 1900 - 75500 x 2250 - 86750 x 2500 - 94250 x 2750 - 102500 x 3750 - 110000 x 4000 - 134000

* includes 5% interim allowance