NATIONAL REMUNERATION BOARD

PROPOSED RECOMMENDATIONS ON THREE SPECIFIC ISSUES PERTAINING TO THE SUGAR INDUSTRY (AGRICULTURAL WORKERS) (REMUNERATION ORDER) REGULATIONS 1983 AND THE SUGAR INDUSTRY (NON-AGRICULTURAL WORKERS) (REMUNERATION ORDER) REGULATIONS 1985

October 2017
1. INTRODUCTION

1.1 On 17 October 2012 the then Minister of Labour, Industrial Relations and Employment, acting under Section 91 of the Employment Relations Act 2008, referred to the National Remuneration Board, the following three specific issues in relation to the Sugar Industry (Agricultural Workers) (Remuneration Order) Regulations 1983 and the Sugar Industry (Non-Agricultural Workers) (Remuneration Order) Regulations 1985 for the Board’s consideration:

(i) the payment of a night allowance of 25% of daily basic wage to workers working during night shift;
(ii) the retirement age for a male worker be 50 years and that for a female worker be 45 years; and
(iii) the payment of gratuity on retirement at the age of 60 years/retirement on medical ground before 60 years/on the death of a worker be computed on the basis of 2.5 months' wages per year of service.

1.2 It is appropriate to highlight that the above three issues were first referred to the Board on 26th July 2010. They formed part of a referral which consisted of 21 issues which could not be resolved in a dispute before the Commission for Conciliation and Mediation between the defunct Mauritius Sugar Producers Association (MSPA) and the recognised Unions of the industry, grouped into the Joint Negotiating Panel (JNP). On 21st August 2012, the Board received a second correspondence from the Ministry in which it was requested to consider only three out of the 21 unresolved issues. On 17th October 2012, however, the Board received a new correspondence from the Ministry in which the
referral made on 26 July 2010 and the correspondence dated 21 August 2012 were both withdrawn and a new referral was made to the Board inviting it to consider and submit its recommendations on the abovementioned three issues.

1.3 For the purpose of this review, the Board invited interested parties to submit written representations through notices which were published in the Government Gazette of 17th November 2012 and three dailies namely Le Mauricien of 17th November 2012, Le Matinal of 16th November 2012 and Le Defi Quotidien of 19th November 2012. By December 2012 written representations were received from the following parties: (i) Sugar Industry and General Workers Association (SIGWA), (2) Joint Negotiating Panel (JNP) representing Unions of Artisans of the Sugar Industry (UASI), Sugar Industry Labourers Union (SILU), Artisans and General Workers Union (AGWU) and Organisation of Artisans Unity (OAU), (3) Terragri Ltd, (4) Mauritius Sugar Producers’ Association (MSPA), (5) Omnicane Milling Operations Ltd, (6) Union Sugar Estates Co. Ltd, (7) Cane Growers' Association, (8) Alteo Ltd, (9) FUEL Sugar Milling Co Ltd, (10) ENL Land Ltd, (11) Compagnie de Beau Vallon Ltée, (12) Constance La Gaieté Co. Ltd and (13) Medine Ltd.

1.4 The matter was called proforma in 2016 and the parties moved for an extension of time to submit updated written representations. The Board acceded to the motion and a delay was granted to allow the parties to submit same. By expiry of the delay, the Board received updated written representations from the following parties: (1) Sugar Industry and General Workers Association (SIGWA), (2) Joint Negotiating Panel (JNP), (3) Cane Growers Association, (4) Alteo Ltd, (5) Compagnie de Beau Vallon Ltée, (6) Constance La Gaieté Co Ltd, (7) ENL Agri Limited, (8) Omnicane, (9) Terragri Ltd, (10) Union Sugar Estates Co Ltd and (11) Medine Limited.

1.5 Following the submission of updated written representations, Public Hearings were held and the parties deponed viva voce to elaborate and support their proposals. The Board heard the submissions of the Unions first and then proceeded to hear the submissions of the representatives of employers. During the proceedings, the Board had the opportunity
to put questions to the parties to seek clarification on certain specific issues that were raised during their submissions and all the parties were given ample opportunity to provide any additional information pertinent to this review exercise. Before the hearings were closed, JNP, Alteo Ltd, Cane Growers’ Association and Terragri Ltd moved for additional time to offer counter arguments in relation to the submissions made by their counterparts and the motion was granted.

2. SUMMARY OF THE SUBMISSIONS MADE BY THE PARTIES BEFORE THE BOARD

2.1 SIGWA
SIGWA made representations in favor of a night shift allowance of 25% of daily basic wage for workers working during night shift. It also made representations in favor of the reduction in the retirement age of male and female workers but submitted that same should be made optional. On the issue of payment of gratuity at the rate of 2.5 months’ wages per year of service for retirement at the age of 60 years/retirement on medical ground before 60 years/on death of a worker, SIGWA made representations for payment of gratuity at the rate of 2 months’ wages per year of service plus 7 perches of land for residential purposes.

2.2 JNP
JNP made representations in favor of all the three issues which have been referred to the Board. The representative of the JNP submitted that 25% night allowance is justified because work conducted at night has a negative impact on the health and social life of workers. On the issue of the reduction in the retirement age of male and female workers, he argued that the retirement age and benefits should be commensurate to: (i) the nature of work in the sector and (ii) the accumulated value/wealth generated by the labour force in the sector and the cost of living of the worker after retirement. On the issue of payment of gratuity, JNP submitted that workers who have opted for Voluntary Retirement Scheme (VRS) or Early Retirement Scheme (ERS) have been paid 2 months’ salary per year of service and a plot of land of 7 perches and on closure of a factory,
workers have been paid 2.5 months’ salary per year of service and a plot of land of 8 to 16 perches. The JNP therefore contended that the remaining workers should benefit from more or less the same advantages upon retirement or at death.

2.3 Cane Growers’ Association
The representative of the Cane Growers’ Association has submitted that the issue of the payment of night shift allowance is not relevant to the association since it does not employ factory workers. He, however, contended that the reduction in retirement age may be considered on a gradual phasing out basis whereby: (i) those who have attained 49 years may be allowed to retire in the first year, (ii) those who have attained 48 years may be given the privilege of retiring in the second year and so forth. The representative however proposed that the criteria for the payment of gratuity as laid down in the existing Regulations should be maintained save for gratuity at death where, on humanitarian grounds, the formula N*0.75W should be used to determine the quantum.

2.4 Alteo Limited
The representative of Alteo Ltd has submitted that the company is not in favour of any of the three issues. He argued that the introduction of a night shift allowance is not justified because in addition to the basic wage, employees (for example watchpersons) are paid overtime remuneration, allowances and bonuses. Additionally, the Collective Agreement has already addressed various job specificities and new economic burdens would be introduced on the operators. He also submitted that the reduction in the retirement age is not reasonable because it will render an important number of its female and male employees eligible for retirement at the age of 45 and 50 years respectively. He stated that 93% of female and 33% of male employees in the growing company and 11% of those engaged in the milling operations would be eligible for retirement, should the union’s demand be retained. On the issue of the payment of gratuity based on 2.5 months’ wages per year of service, he submitted that since funding as under Blue Print would not be available, the payment of the proposed gratuity cannot be extended to all retiring workers.
2.5 **Compagnie de Beau Vallon Ltée**

The representative of Compagnie de Beau Vallon Ltée submitted that the company is not in favour of the payment of a night allowance. He submitted that a 10% night shift allowance under the Employment Relations Act 2008 has not been promulgated and as such, the R.O Regulations would go against the general principles should such an allowance be introduced. On the issue of the payment of gratuity, he argued that the proposed formula would cause an increase in gratuity from 0.75 to 2.5 months' wages per year of service and would represent an estimated Rs 469M increase in cost which the company will not be able to sustain. On the issue of reduction in the retirement age of male and female workers, the representative submitted that early retirement should be left to be mutually agreed between the employer and the employee on a case to case basis. He argued that should the proposed retirement age be made applicable, 61% of non-agricultural workers, 57% of agricultural workers and 100% of female employees would be eligible for retirement.

2.6 **Constance La Gaité Co Ltd**

Constance La Gaité Co Ltd has submitted that it is not in favour of the payment of a night shift allowance and of the proposed gratuity because of their cost implications. The representative of the company submitted that (i) the night shift allowance would have a significant multiplier effect on the wage bill, (ii) job specificities have been adequately addressed in the collective bargaining and (iii) in a dynamic and growing economy, enterprises are called upon to operate round the clock on shift in order to maintain their efficiency, productivity and competitiveness and the introduction of a night shift allowance would have a significant impact on the cost of production and on competitiveness. On the issue of early retirement of male and female workers, the representative of the company submitted that same should be left to be mutually agreed between the employee and the employer on a case to case basis inasmuch as life expectancy of Mauritians has gone up to 75 years for men and 77 years for women. On the issue of gratuity, the representative of the company submitted that the change in the
computation of gratuity should not be retained because it will have serious cost implications for the company.

2.7 **ENL Agri Limited**

The representative of ENL Agri Limited submitted that the company is not agreeable to the payment of a night shift allowance and to the payment of gratuity as proposed. He argued that night shift allowance should not be granted because (i) there is a dearth of proper definition of a cut off time between day time and night time, (ii) industries in Mauritius are going towards a reduction of extra allowances and overtime and (iii) the payment of the proposed night shift allowance will have a significant impact on the competitiveness of the company. The representative of ENL Agri Limited further submitted that VRS package was partly financed by the European Union (EU) whereas the current request for computation of gratuity on 2.5 months' wages per year of service will have to be financed solely by the company and will have cost implications in the tune of Rs 66M for a single year, which the company cannot sustain. Finally, on the issue of reduction in the retirement age of male and female workers, the representative of ENL Agri Limited submitted that in the event the retirement age is reduced as proposed, 90% of employees falling under the Sugar Industry Remuneration Order Regulations will be eligible to the optional retirement scheme in the next 5 years’ time.

2.8 **Omnican Ltd**

The representative of Omnicane Ltd submitted that the company is not agreeable to the payment of night shift allowance and to the proposed gratuity because of their cost implications. On the issue of night shift allowance, he submitted that processes have been mechanised so that less intervention on site is involved. He argued that since major maintenance works are performed during the day, granting of allowance to night shift workers could be perceived as discriminatory, the more so that night shift workers also benefit from rest days. On the issue of gratuity, the representative submitted that payment of gratuity based on the new formula may have a snowball effect on other sectors governed by R.O Regulations and may adversely affect the Mauritian economy.
On the issue of the reduction in the retirement age of male and female workers, the representative of Omnicane Ltd submitted that should the proposal be retained, around 63% of its permanent workforce in growing and 47% of its permanent workforce in milling operations would become eligible for retirement. He argued that the proposed gratuity on retirement would have important cost implications for the company and proposed that early retirement should be left to be mutually agreed between the employer and the employee.

2.9 Terragri Ltd

The representative of Terragri Ltd submitted that the company is not in favour of any of the three issues. With regards to the payment of 25% night shift allowance, the representative of Terragri argued that under the Multi Annual Adaptation Strategy and following reforms in the sugar industry, improvements have been made in terms of mechanisation/new techniques which have necessitated costly investment. He submitted that the 25% night shift allowance defeats the purpose of the continued effort to reduce costs, especially under the current difficult international market conditions. He stated that work scheduled during night shifts limits manual intervention and the use of technology reduces work pressure. He opposed to the payment of night shift allowance and submitted that the company enables workers who work on shift to benefit from rest days. He further submitted that the payment of the proposed night shift allowance would have important cost implications for the company. On the issue of the reduction in the retirement age of male and female workers, the representative of Terragri Ltd submitted that same would negatively impact on the operations of the company. He submitted that workforce has been reduced with the 2 VRS and ERS and should there be reduction in the retirement age as proposed, a significant number of workers would be eligible for retirement in the years to come. Finally on the issue of gratuity, the representative of Terragri Ltd submitted that the proposed formula should not be retained because it will have serious impact on the retirement cost.
2.10 **Union Sugar Estates Co. Ltd**

The representative of Union Sugar Estates Co. Ltd stated that the company is not agreeable to any of the three issues. He submitted that the proposed night shift allowance would result in an increase in costs with a multiplier effect. On the issue of reduction in the retirement age of male and female workers, he submitted that with such reduction, 80% of the workforce of the company would be eligible for retirement, a situation which would hamper the good running of the organisation. On the issue of gratuity, he argued that 2 months’ wages per year of service was a condition specific to VRS beneficiaries under a scheme partly financed by the EU. He submitted that the gratuity, as proposed, would lead to a substantial increase in cost and would be unsustainable for the company.

2.11 **Medine Limited**

The representative of Medine Ltd submitted that the company is not agreeable to any of the three issues. She opposed to the payment of a night shift allowance and stated that the company operates 24/7 during crop season and overtime payment already caters for the hardship of working at night and on shift. She submitted that the payment of night shift allowance will affect the wage bill since 50% of the milling and harvesting employees as well as all the watchpersons perform night shifts. With regards to the reduction in the retirement age, she submitted that the proposal will affect 62% of the total workforce in milling and agriculture. She stated that loss of key competencies will necessitate the hire of job contractors, but Section 35 (2) of the Employment Rights Act 2008 (under Part VII – Entitlement of workers in the Sugar Industry) limits the quantum of seasonal/contractual workers to 20% of total man days. She further added that with the emergence of service industries like call centers, it is difficult to attract and retain young people in the agricultural sector. On the issue of gratuity, the representative of the company submitted that the proposed formula would shift gratuity from 0.75 month to 2.5 months’ wages per year of service representing a 3.3 times increase. She stated that such a change in the computation of gratuity will represent an additional Rs 105 M on the company’s wage bill for the next 5 years, which the company cannot sustain.
3. RECOMMENDATIONS

After a thorough analysis of all the relevant information gathered from its investigation and after having taken into account the specificities of this sector, bearing in mind the principles laid down in Section 97 of the Employment Relations Act 2008, the Board has come up with the following recommendations:

3.1 Payment of a Night Allowance of 25% of daily basic wage to workers working during night shift

With regards to the above issue, the unions have submitted that night shift work is not equivalent to day shift work since workers are more vulnerable to health hazards and risks. They have also submitted that night shift impacts heavily on the social life of workers and due to the inconveniences it creates, night shift workers should be compensated by an allowance of 25% of their daily basic wage in addition to their normal day’s wage.

The representatives of the employers have, on the other hand, submitted that payment of an allowance of 25% to night shift workers is not justified because they are already being paid remuneration such as extra work remuneration, allowances and bonuses, in addition to their basic wages. The representatives of employers have not denied the fact that night shift work may cause hardship to workers but they have opposed to the payment of a 25% night shift allowance on the basis that the cost involved will be unsustainable for the sugar companies, especially with the liberalisation of the sugar market.

The Board has given due consideration to the submissions of both the unions and the representative of employers. It wishes to point out that the Employment Rights Act 2008 (ERiA) as amended by section 8 of Act 6 of 2013, makes provision by virtue of section 14A (5) of ERiA (which has not yet been proclaimed), for a night allowance of 10% of basic wage to workers in addition to their normal day’s wage for work performed during night shift. Although section 14A (5) of ERiA has
not yet been proclaimed, it nevertheless indicates that as a matter of principle, it is legitimate to compensate workers working on night shifts with a night allowance over and above their normal day’s wage.

The Board being however alive to the difficulties currently faced by the sugar companies with the liberalisation of the sugar market, is of the considered view that the union’s demand for a night allowance of 25% of daily basic wage is excessive in the given set of circumstances. With a view to proposing a reasonable night shift allowance, the Board has conducted an investigation regarding night shifts and same has revealed the following: (i) not all workers in the sugar industry work on night shifts, (ii) those who work on night shifts are not subject to such work arrangement throughout the year and (iii) night shifts are performed during crop season between the months of June and December.

After having carefully analysed all the evidence gathered from its investigation, the Board, adopting a balanced approach in the application of the relevant guidelines set under section 97 of the Employment Relations Act 2008, has come to the conclusion that payment of a night allowance of 10% of daily basic wage to workers is fair, just and reasonable. The Board therefore recommends that workers working on night shifts be paid a night allowance of 10% of their daily basic wage in addition to their normal day’s wage.

3.2 Retirement age for a male worker be 50 years and that for a female worker be 45 years

On the issue of the reduction in the retirement age, the unions, in particular JNP, has submitted that the retirement age for male and female workers should be reduced to 50 and 45 years respectively on the basis that benefits should be commensurate to: (i) the nature of work in the sector and (ii) the accumulated
value/wealth generated by the labour force in the sector and the cost of living of the worker after retirement.

Representatives of employers have, on the other hand, opposed to the union’s demand for a reduction in the retirement age of male and female workers in the sugar industry. They have all argued that should the Board retain such a demand, a significant number of permanent employees would be eligible for retirement and same will have a negative impact on the operations and the good running of the organisations. Some of the employers’ representatives have suggested that early retirement of male and female workers should be left to be mutually agreed between the employers and employees on a case to case basis.

The Board wishes to highlight that under the existing provisions of the Sugar Industry R.O Regulations, male and female agricultural workers who reckon 10 years’ continuous service with the same employer, have the option to retire at the age of 55 and 50 years respectively and both agricultural and non-agricultural workers who reckon not less than 10 consecutive years of service with the same employer, can apply for early retirement if duly certified by a Government Medical Practitioner as being unfit to perform work.

The Board’s investigation demonstrates that with the reduction in the retirement age of male and female workers as proposed by the unions, not less than 57% of workers employed in the respective establishments would be eligible for retirement. The Board further notes that with the emergence of new sectors like the BPO, it is becoming more and more difficult for employers to attract and/or retain young people in the sugar/agricultural sector. The Board is alive to the fact that under the Voluntary Retirement Scheme (VRS) of the Sugar Industry Efficiency Act 2001, male and female workers have the possibility to retire at the age of 50 and 45 years respectively. However, the Board wishes to point out that VRS which was partly financed by the EU, was aimed at reducing the excess
manpower that could result from the centralisation of operations and the modernisation of growing and milling activities and it would be inappropriate for the Board to recommend specific provisions that were made under a specific scheme, to be incorporated into R.O. Regulations.

On the basis of the above, the Board makes no recommendations on the issue of reduction in the retirement age of male and female workers in the sugar industry. It however makes an appeal to employers, to consider, on humanitarian grounds and depending on factors such as length of service and performance, early retirement of their employees on a case to case basis.

3.3 Payment of gratuity on retirement at the age of 60 years/retirement on medical ground before 60 years/on the death of a worker be computed on the basis of 2.5 months' wages per year of service.

On the above issue, the unions, have in essence, submitted that under VRS or ERS, workers have been paid 2 months’ salary per year of service and a plot of land of 7 perches and upon closure of a factory, they have been paid 2.5 months’ salary per year of service and a plot of land of 8 to 16 perches. They have therefore made representations to the Board that more or less the same advantages should be extended to workers who have stayed back. JNP has further submitted that with VRS1 and VRS2, the number of employees has decreased, making operations more profitable for operators. Hence, employers should have the capacity to compensate permanent workers.

The employers’ representatives have, on the other hand, submitted that the sugar industry already makes provision for a relatively higher gratuity at 0.75 of basic monthly wages per year of service when compared to 15 days' remuneration as stipulated in the ERiA 2008 and as provided for in other Remuneration Regulations. They have also submitted that unlike other sectors, employers in the
sugar industry contribute 10.5% as NPS for Agricultural and Non-Agricultural workers so that employees can have a better pension benefit. The employers’ representatives have also submitted that the Blue Print on centralisation of milling operations of 1997 was developed with the specific aim of enabling the smooth closure of sugar factories where the costs were partly recouped by EU funds. They have therefore submitted that payment of gratuity at the rate of 2.5 months’ wages per year of service would lead to a substantial increase in cost and would be unsustainable for the sugar companies.

The Board has given due consideration to the submissions made by the parties. It wishes to highlight that this demand is a mere replica of one of the benefits allocated in the context of the VRS. It should be noted that the centralisation of operations resulted in the closure of several sugar mills and for the smooth implementation of the process, a specific package was designed for workers who wished to retire voluntarily before their actual retirement age. It should also be noted that the cost of such a measure was partly recouped by EU funds.

*Given that the gratuity on retirement under VRS was part of a package under a specific scheme, the Board is not agreeable for its extension to a normal case of retirement. However, investigation led by the Board has revealed that in many instances, the payment of 15 days’ remuneration per year of service as gratuity on retirement or at death, proves to be more favourable to workers. In the circumstances, the Board considers that (i) 15 days’ remuneration per year of service for gratuity on retirement at the age of 60 years/retirement on medical ground before 60 years/death of worker while on pre-retirement leave, should be included in the Regulations and be made to apply if it is higher than the sum payable under the existing formula in both R.Os and (ii) the present formula for gratuity at death in both R.Os should be replaced by 15 days’ remuneration per year of service and it recommends accordingly. The Board here wishes to highlight that the necessary amendments in the Regulations will help eliminate*
the offset in the quantum for the payment of the gratuities between the sugar industry and many other sectors.

4. COLLECTIVE AGREEMENTS V/S AMENDMENTS IN THE EXISTING REMUNERATION REGULATIONS

Amendments in the existing Remuneration Regulations which may be triggered by the present recommendations became a point of much contention by the parties during this review. Representatives of employers and employees made reference to two specific provisions in the Collective Agreements signed by the parties on 17 August 2012 and 28 November 2014 respectively to address the Board on the issue.

Paragraph 5 of the Collective Agreement dated 17 August 2012 (hereinafter referred to as the 2012 Agreement) stipulates that the parties have agreed that:

‘The Honourable Minister of Labour, Industrial Relations and Employment shall refer to the NRB for review the following issues:

a. Payment of a Night Shift Allowance of 25% of daily basic wage to workers working during night shift;

b. The retirement age for a male worker to be 50 years and that for a female worker to be 45 years; and

c. The payment of gratuity on retirement at the age of 60 years/retirement on medical ground before 60 years/on the death of the worker to be computed on the basis of 2.5 months wages per year of service.’

From the above provision, the Board understands that it was agreed by both employers and employees that the three issues would be referred to the NRB by the then Minister and both parties were agreeable that the Board would make its recommendations on the three issues, where such recommendations could include amendments being proposed to the existing Regulations.
However, on 28 November 2014 when the matter was still under investigation before the Board, the parties signed a new Collective Agreement (hereinafter referred to as the 2014 Agreement) in which Paragraph 3C reads as follows:

“The new terms and conditions of employment, as amended by the present Collective Agreement and the award of the Arbitrator, shall apply to the workers in the bargaining unit and those terms and conditions of employment that are not covered by the present collective agreement and the award of the arbitrator, shall continue to be in accordance with the existing Remuneration Regulations, any enactment or legal instruments, PAT Awards, and any existing collective agreements, prior to the effective date of this agreement.”

During the proceedings held before the Board, representatives of employers, save for the Cane Growers’ Association, argued that paragraph 3C of the 2014 Agreement precludes amendments to the terms and conditions of employment in the existing Remuneration Regulations. They submitted that amendments in the existing Regulations triggered by the present review, would alter the terms of the agreement and undermine the principle of collective bargaining/agreements. In the circumstances, they prayed to be exempted from any amendments to the terms and conditions of employment in the existing Regulations until expiry of the 2014 Agreement on 31 December 2017.

The representatives of employees have, on the other hand, submitted that amendments can be made to the terms and conditions of employment in the existing Regulations insofar as the three issues are concerned. Making reference to paragraph 5 of the 2012 Agreement, they argued that the parties have collectively agreed that the then Minister would refer the three abovementioned issues to the NRB for review. They argued that the referral of the three points to the NRB are part and parcel of an ‘existing Collective Agreement’ and since Paragraph 3C of the 2014 Agreement stipulates that “those terms and conditions of employment that are not covered by the present collective agreement and the award of the arbitrator, shall continue to be in accordance with .... any existing
collective agreements, prior to the effective date of this agreement”, they submitted that nothing can prevent necessary amendments to be made to the terms and conditions of employment in the existing Regulations insofar as the three issues are concerned.

In the Board’s appreciation, the two provisions appear to be in conflict because paragraph 5 of the 2012 Agreement states that both parties have agreed to the review of the existing Regulations with regards to the three issues while paragraph 3C of the 2014 Agreement tends to disallow amendments to be made to the existing Regulations with regards to other terms and conditions of employment which includes the three issues.

The Board here wishes to highlight that its mandate under section 91 of the Employment Relations Act 2008 is to make recommendations on minimum remuneration and specific terms and conditions of employment in sectors which are referred to it by the Minister. It does not have jurisdiction to adjudicate on provisions contained in Collective Agreements. However, being alive to the fact that the Sugar Industry is a sector where parties have, since a long time, been voluntarily engaged into collective bargaining and have negotiated agreements beneficial to both employers and employees, the Board is of the view that in light of the discrepancies which arise in the two Collective Agreements, the Minister may, as a matter of fairness and in a spirit of promoting further collective bargaining in the sector, consider differing the effective date of implementation of the proposed amendments to 1 January 2018, that is till the expiry of the 2014 Agreement.
5. **ACKNOWLEDGEMENT**

The Board extends its thanks to:

(i) all parties and other institutions or persons who, through their representations, depositions and cooperation, have greatly contributed to help the Board reach the present recommendations;

(ii) the members of the staff for their invaluable collaboration characterized by their relentless effort, praiseworthy commitment and professional approach; and

(iii) the members of the supporting staff for their contribution in the recording of minutes of proceedings and making same available for reference.

**National Remuneration Board**

**Date: 04 October 2017**