



# **ANNUAL REPORT**

## **2021-2022**

**THE MUNICIPAL COUNCIL OF  
CUREPIPE**



The Municipal Council of Curepipe is pleased to present its Annual Report for the year ended 30 June 2022. The Annual Report was approved on the 28th October 2022.

***His Worship Hans Berty MARGUERITTE***  
Mayor of Curepipe

***Subhowantee. COONJAN-JUGROOP***  
Chief Executive

# OUR VISION

To make Curepipe a model of  
Local Development

# OUR MISSION

To provide services to the inhabitants and the economic operators  
of Curepipe as per statutory duties laid down as per Law

# OUR OBJECTIVES

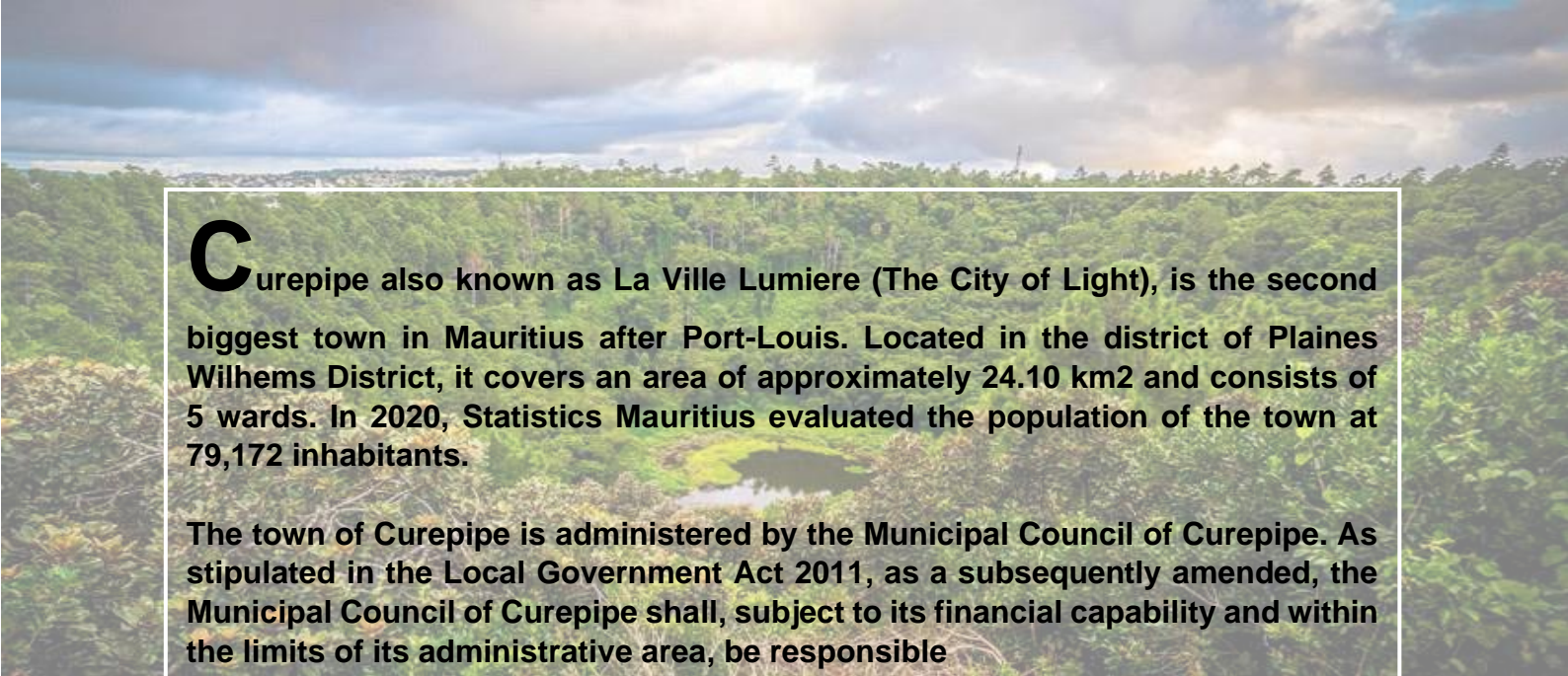
- Offer quality timely and reliable services.
- Relate effectively and courteously with all the stakeholders.
- Achieve a balanced financial situation year-out
- Show transparency in rules, procedures, schemes and grievances
- Timely complaint handling through the information Service Centre

# OUR VALUES

- Integrity
- Courtesy
- Teamwork
- Quality & Innovation
- Excellence
- Efficiency

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**C**urepipe also known as La Ville Lumiere (The City of Light), is the second biggest town in Mauritius after Port-Louis. Located in the district of Plaines Wilhems District, it covers an area of approximately 24.10 km<sup>2</sup> and consists of 5 wards. In 2020, Statistics Mauritius evaluated the population of the town at 79,172 inhabitants.

**The town of Curepipe is administered by the Municipal Council of Curepipe. As stipulated in the Local Government Act 2011, as a subsequently amended, the Municipal Council of Curepipe shall, subject to its financial capability and within the limits of its administrative area, be responsible**

(a) Subject to Mauritius Land Transport Authority Act 2009, the Roads Act and the Road Traffic Act, for:

- The cleaning and lighting of all motorways and main roads
- The construction, care, maintenance, improvement, cleaning of all pavements, bus shelters, drains and bridges and lighting of roads other than motorways and main roads
- The removal from any place or road of any dead animal and the safe disposal of any carcass or dead body of such animal
- The removal of any physical obstruction on road reserves
- The control removal or alteration of advertisements

(b) Subject to any regulations made under section 162(1), for the collection and conveyance of waste to disposal sites or waste management facilities

(c) Subject to the Forest and Reserves Act, for the undertaking of works of afforestation, terracing and tree planting alongside public roads, the cutting and removing of any tree growing within 2 metres of a public road unless the owner of the land bordering the road elects to cut and remove the tree within such time as may be fixed by the council

(d) For the provision, maintenance, management and regulation of places of public auction, public markets and fairs, other than trade fairs and exhibitions which may be organised with the approval of the Minister to whom responsibility for the subject of consumer protection is assigned, pursuant to any regulations made under the Consumer Protection (Price and Supplies Control) Act or any other relevant enactment;

(e) For the construction, control, care, management, maintenance, improvement and

cleaning of all beds and banks of lakes, rivers, rivulets and streams;

(f) For the construction, care, management, maintenance, improvement, cleaning and

lighting of squares, open spaces, parks, gardens, public buildings including lavatories,

baths and swimming pools, open and dedicated to the use of the public, except for public buildings which are the property of the State;

(g) For the construction, management, maintenance and improvement of public libraries,

exhibition halls and art galleries, theatres, places of public entertainment, playing fields,

nurseries for infants, pre-primary schools, cemeteries, crematoria and cremation grounds;

(h) for the control of premises used for commercial, industrial, professional and other

related activities;

(i) For the construction of commercial, industrial, professional and residential buildings

and the management, maintenance and improvement of municipal estates;

(j) For the provision, maintenance, control, management and renting of parking places

for vehicles on urban and rural roads

(l) for the licensing, regulation and control of the conduct of business activities, other than

those regulated by other licensing authorities, within its administrative area

(m) for the promotion of sports development and the organisation of sports activities,

including the sponsorship of any club capable of representing the city, town or district

at local, regional and international levels

(n) for the provision of infrastructure for leisure and cultural activities to the inhabitants and the organization of leisure, welfare and cultural activities

(o) for the provision, maintenance, control and management of traffic centres, including bus stations, stands for lorries and other public vehicles

(p) For necessary action to ensure that the buildings and plots of land along roads are

properly kept, regularly maintained and embellished

(q) For the control management, and maintenance of public fountains

(r) For the proper management and regular maintenance of assets handed over to it by any Ministry or Government Department in accordance with any existing Memorandum of Understanding, signed by the Ministry or Department concerned and the Council

(s) For such other undertaking as may be approved by the Minister

(t) For such other functions as may be conferred on it by any other enactment



# MAYORS STATEMENT

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I am privileged, as Mayor, to present the Annual Report of the Municipal Council for the Financial Year ending June 2022. It is with much pride that I have together with my team marked a milestone in the development of the Town of Curepipe. Serving my Town and the Citizens of Curepipe has been an honour and pleasure for me throughout my five years' mandate. With the COVID19 Pandemic, the social and economic disruptions which followed have been a major challenge for the smooth operation of the Council. The rehabilitation of the Town Hall which was to be completed much earlier by now expected to be reached by December 2022. However, we have not undermined our effort in view of the realization of projects in all the five wards of the Town. Despite the constraints faced by the Council, much effort has been made with the support of our parent Ministry not to hinder infrastructural developments and other priority projects wherever the intervention of the Council was needed.

The Metro Express, long awaited for, is already operational in Curepipe and the inhabitants and the public at large are now enjoying the facilities being reaped with the said mode of transport.

I am grateful to the Honorable Minister's, the PPS and MLAs of Constituencies 16 & 17, my deputy, Samy Chellen, colleague Councillors, the Chief Executive and her team for their continuous support and commitment in the realization of all projects.



I am proud of the contribution brought by this Council to modernize the transport system and the accompanying development to modernize the town.

My sincere thanks to all the citizens, businesses, NGOs, socio cultural associations, and all the stakeholders of the town for their usual contribution and participation in all activities undertaken by the Council.

***His Worship Hans Bert  
Margueritte***  
Mayor of Curepipe

# CHIEF \_\_\_\_\_ EXECUTIVE'S STATEMENT




In accordance with section 142 of the Local Government Act 2011 as amended, I have the honour to present to you the Annual Report for the Financial Year 2021-2022.

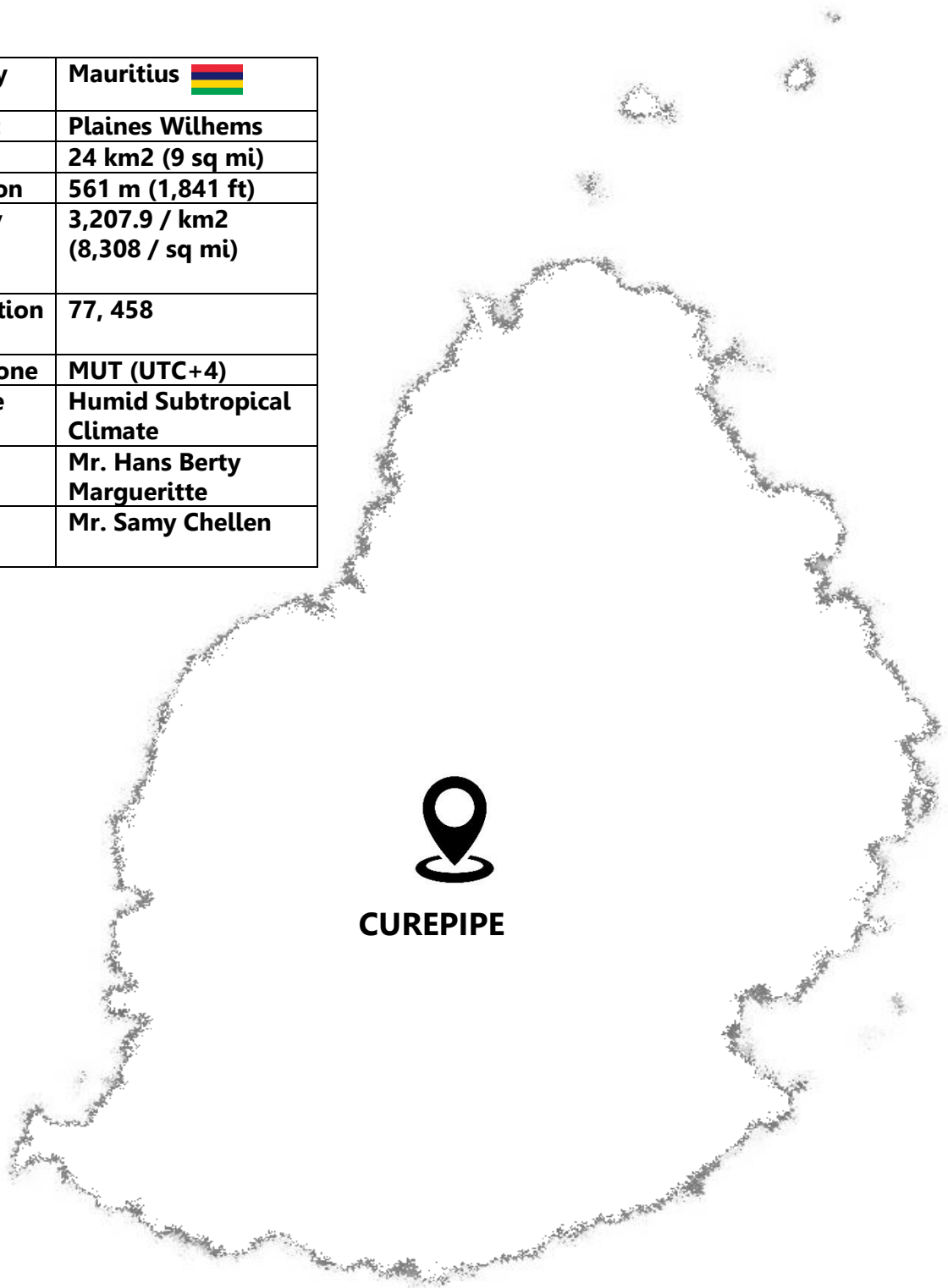
***S. Coonjan-Jugroop***

Chief Executive

# THE MUNICIPAL COUNCIL OF CUREPIPE

TOWN OF CUREPIPE

<b>Country</b>	<b>Mauritius</b> 
<b>District</b>	<b>Plaines Wilhems</b>
<b>Area</b>	<b>24 km2 (9 sq mi)</b>
<b>Elevation</b>	<b>561 m (1,841 ft)</b>
<b>Density</b>	<b>3,207.9 / km2 (8,308 / sq mi)</b>
<b>Population 2022</b>	<b>77, 458</b>
<b>Time Zone</b>	<b>MUT (UTC+4)</b>
<b>Climate</b>	<b>Humid Subtropical Climate</b>
<b>Mayor</b>	<b>Mr. Hans Berty Margueritte</b>
<b>Deputy Mayor</b>	<b>Mr. Samy Chellen</b>



# HISTORY

## TOWN OF CUREPIPE



In 1878, the then Governor of Mauritius drew up a plan whereby Curepipe was named as The Village of Curepipe. By 1882, the inhabitants of Curepipe started complaining of the haphazard development, badly maintained roads, no drainage system and absence of pavements. Sir Virgil Naz was shouldered the responsibility to find a solution to the problems. Along with a large majority of the inhabitants of Curepipe in 1889, he succeeded in passing a law which created the “Board des Commissaires” of Curepipe. By the end of 1889, through Ordinance No. 12, it was announced that the village of Curepipe be raised to the dignity of a town and granted its constitution. The Governor, Sir *Charles Lees* nominated Sir *Virgil Naz* as the President of the Board of Curepipe. Major achievements of the Board were:

- A road network comprising of eighty entirely asphalted roads
- Erection of bridges
- Construction of drains, public gardens, nursery at Bois et Forêts, Carnegie Library amongst others.

By 1924-1925, a petition was launched by Dr Curé to change the appellation of “Board” into that of “Municipality”.

In 1968, Sir *Gaëtan Duval*, QC, became the first Mayor of Curepipe.

In 1980s, numerous new businesses were established in the textile, jewelry and model-ship making industries. This resulted in substantial population growth in Curepipe.

# COAT OF ARMS

TOWN OF CUREPIPE



In 1967, the Council was granted and assigned its armorial bearing the shield of Arms of Curepipe which is divided horizontally into two parts, the upper being about one third and the lower two thirds of the area of the shield.

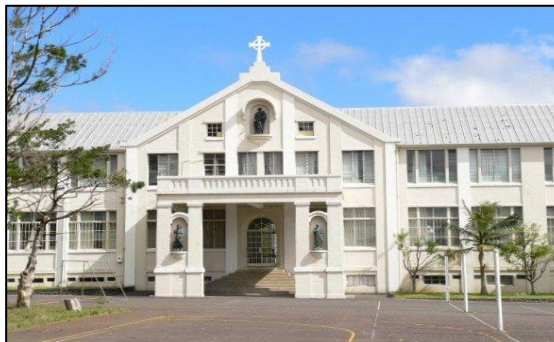
The field or background of the latter is divided into six wavy divisions flowing horizontally across the shield and coloured alternatively white and blue which is intended to represent the marshy site on which the town was built and placed thereon is a sprig of azalea leaves and flowers all gold recalling that the site of the town was once a field of azaleas

In the upper part of the shield termed in heraldry, a leaf is depicted under a green mount or hill in allusion to the well-known Trou-aux-Cerfs and this is ensigned of a blue radiated mullet or star introduced not only for geographical significance but also to provide a sense of elevation as conveyed by the motto:

**“Excelsus Splendeo”** (Exalted I Shine)

# SALIENT FEATURES OF TOWN

## TOWN OF CUREPIPE



# LIST OF COUNCILLORS 2021-2022

Municipal Council of Curepipe

His Worship The Mayor *MARGUERITTE Berty Hans*

The Deputy Mayor *CHELLEN Samy*

<u>JULY 2020 TO AUGUST 2021</u>	<u>SEPTEMBER 2021 TO JUNE 2022</u>
ALLETE Jacques Alex	ABEELACK-LUCHMUN Ashita
BAJEE Anupsen Ashcaram	ALLETE Jacques Alex
BHINDA Anuraja	BAJEE Anupsen Ashcaram
BHUROSAH Devindranath	BHUROSAH Devindranath
CHELLEN Bruno Dany	CHELLEN Bruno Dany
CHELLEN Samy	CHELLEN Samy
CORET Irene	CORET Irene
FUTLOO Abdoolah Zapheer	FUTLOO Abdoolah Zapheer
GOKOOL Toorawtee	GOKOOL Toorawtee
GOPAUL Jean Noel Kirsley	GOPAUL Jean Noel Kirsley
GOPEE Stéphanie Nathalie Fabiola	GOPEE Stéphanie Nathalie Fabiola
HOOTA Bibi Shehnaz	HOOTA Bibi Shehnaz
LECORDIER Marie Virgine Ingrid	LECORDIER Marie Virgine Ingrid
LOLOCHOU Marie-Noelle Doris Sybille	LOLOCHOU Marie-Noelle Doris Sybille
MARGUERITTE Berty Hans	MARGUERITTE Berty Hans
MOOTHOSAMY Raj	MOOTHOSAMY Raj
Mungapen Ashley Hari	PABAROO Devika Teewantee
PABAROO Devika Teewantee	PERMAL Maxime Julien Olivier
PERMAL Maxime Julien Olivier	POMPEIA Joseph Clency
SOUCIENT Danyel Mario	SOUCIENT Danyel Mario

# LIST OF MAYORS & DEPUTY MAYORS 2021-2022

Municipal Council of Curepipe

<u>YEAR</u>	<u>MAYORS</u>	<u>DEPUTY MAYORS</u>
1968	Hon. Gaetan Duval	Arjum Cassim
1969	Hon. Guy Ollivry	Cassam Coowar
1970	Cyril Marchand	Cyril L'Ecluse
1971-1974	Gaetan Duval QC	Goolam Nawoor
1977	Gaetan Duval QC	Harry Parsad Mohit
1978-1979	Hon. Pierre Simonet	Brahmadutt Sewpal
1980	S. Ponappa Naiken	Brahmadutt Sewpal
1982-1983	Kumarsing Bhadain	Marc Marie
1984	Hon. Percy La France	Jean Cotegah
1985	D. Jocelyn Seenyen	Motee Ramdass
1986	Motee Ramdass	Triboochun Gunnoo
1987	Serge Sadien	Amédaée Darga
1988	Sanjit Teelock	V. Baloomoody
1989	Amédée Darga	Solange Jauffret
1990-1991	M. Abib Enathally	M. Abib Enathally
1992	V. Ragoonundun	R. Anil Dhorbal
1993	Ananda Rajoo	M. Tranquille
1994-1995	Mrs. Leela D. Aleear	J.B. Travailleur
1996	Jules Jan Mamet	Mavia Fuzurally
1997	Louis José Moirt	Mrs Nurvada Ramyeed
1998	Louis Joseph Maya	Tejanand Dewoo
1999	Tejanand Dewoo	Chaitndeo Sumbhoo



<u>YEAR</u>	<u>MAYORS</u>	<u>DEPUTY MAYORS</u>
2000	Pradeep Kumar Ramdin	Y.L. Li Fung Lan
2001	Jean Alain Barbier	Lindsay Paul
2002	Gerard Barthlemy Colin	Devindranath Bhurosah
2003	Akmed Mohamed	Sadasiven Teeroovengadum
2004	Sadasiven Teeroovengadum	Petcheemootoo Mottay
2005	Christian Laval Hurlungee	Lee Kam Chung Philip
2006	Soobir Sen Sewnath	Ajay Fagoonee
2007	Harrechand Bhangeeruthee	Serge Arlanda
2008	Michael Yeung Sik Yuen	Vikash Beetun
2009	Coomaravel Pyaneandee	Allan Wright
2010	Sunil Kumar Beedassy	Ben Dyail
2011-2012	Mario Désiré Bienvenu, MSK	Michel F. Joseph Latour-Adrien
Dec. 2012- Oct.2014	Mrs. Kamla Devi Varmah	Kamla Devi Varmah (Mrs)
Nov. - Dec. 2014	Yogendranaden Rajoo	Yogaendranaden Rajoo
Jan - May 2015	Yogendranaden Rajoo	Marie Michelle Lepredour (Mrs)
Jun 2015-Jan 2017	Nathalie Stephanie Fabiola Gopee	Devindranath Bhurosah
Jan 2017 - June 2017	M. N. D. Sybille Lolocho	Devindranath Bhurosah
June 2017 - to date	Hans Berty Margueritte	Dany Chellen (June 2017 - Jan 2018)
		Toorawtee Gokool (Mrs) (Jan 2018 - Sept 2020)
		Samy Chellen (Sept 2020- to date)

# LIST OF STANDING COMMITTEES in FINANCIAL YEAR 2021-2022

Municipal Council of Curepipe

	<b>PUBLIC INFRASTRUCTURE COMMITTEE (PIC)</b>  (9 members)	<b>PUBLIC HEALTH COMMITTEE (PHC)</b>  (9 members)	<b>WELFARE COMMITTEE (WC)</b>  (11 members)	<b>EXECUTIVE COMMITTEE (EC)</b>  (7 members)
1	Mr Margueritte Berty Hans,  <b>Mayor</b>	Mr Margueritte Berty Hans,  <b>Mayor</b>	Mr Margueritte Berty Hans,  <b>Mayor</b>	Mr Margueritte Berty Hans, <b>Mayor</b>
2	Mr S. Chellen,  <b>Deputy Mayor</b>	Mr S. Chellen,  <b>Deputy Mayor</b>	Mr S. Chellen,  <b>Deputy Mayor</b>	Mr S. Chellen,  <b>Deputy Mayor</b>
3	Mr Bhurosah Devindranath,  <b>Chairperson</b>	Mrs Pabaroo Devika Teewantee  <b>Chairperson</b>	Mrs Hoota Bibi Shehnaz  <b>Chairperson</b>	Mr Allele Jacques Alex
4	Mrs Lolocho Marie-Noëlle Doris Sybille <b>Vice Chairperson</b>	Mr Pompeia Joseph Clency  <b>Vice Chairperson</b>	Mr Bajee Anupsen Ashcaram  <b>Vice Chairperson</b>	Mr Anupsen Bajee
5	Mr Allele Jacques Alex	Mr Allele Jacques Alex	Mr Allele Jacques Alex	Mr Bhurosah Devindranath
6	Mrs Gokool Toorawtee	Mr Bhurosah Devindranath	Mr Bhurosah Devindranath	Mrs Hoota Bibi Shehnaz
7	Mrs Hoota Bibi Shehnaz	Mrs Gokool Toorawtee	Mrs Gokool Toorawtee	Mrs Pabaroo Devika Teewantee

8	Mr Pompeia Joseph Clency	Mrs Hoota Bibi Shehnaz	Mrs Lolochou Marie-Noëlle Doris Sybille	
9		Mrs Lolochou Marie-Noëlle Doris Sybille	Mrs Pabaroo Devika Teewantee	
10			Mr Soucient Mario Danyel	
11			Mr Pompeia Joseph Clency	

(i) Notice was given to declare vacant the seats of Councillors Mr Bhinda Anuraja and Mr Ashley Hari Mungapen respectively with effect from 13 August 2021;

(ii) The newly appointed Councillors were; Mr Pompeia Joseph Clency on 01 September 2021 and Ms Ashita Abeelack on 08 September 2021

### **On 08 September 2021**

Councillors Mrs Devika Pabaroo and Mr Clency Pompeia were appointed as members of the Public Health Committee.

Councillor Mr Clency Pompeia was appointed as member of the Public Infrastructure Committee.

Councillor Mr Clency Pompeia was appointed as member of the Welfare Committee.

Councillor Mr Anupsen Bajee was appointed as member of the Executive Committee.

# DUTIES OF THE COUNCIL

Municipal Council of Curepipe



- Promoting the social, economic, environmental and cultural well-being of the citizens.
- Planning and providing services and facilities to the citizens so as to improve their quality of life.
- Cleaning and lighting of all roads.
- Construction, care, maintenance, improvement, cleaning of all pavements, bus shelters, drains, bridges and all beds, banks of lakes, rivers, rivulets and lighting of squares, open spaces, parks, gardens, public building
- Removal of any physical obstruction on road reserves.
- Collection and conveyance of waste to disposal sites or waste management facilities.
- Provision, maintenance, management and regulation of places of public auction, public markets and fairs, other than trade fair and exhibitions.
- Controlling of premises used for commercial, industrial, professional and other related activities.
- Licensing, regulation and control of the conduct of business activities.
- Promotion of sports development and the organization of sports activities and sponsorship of any club activities, sponsorship of any club capable of representing the town at regional and international levels.
- Provision of infrastructure for leisure and cultural activities to the citizens and the organisation of leisure, welfare and cultural activities.
- Provision, maintenance, control and management of traffic centres, including bus stations, stands for lorries and other public vehicles.
- Ensuring that services and facilities provided by the Council are accessible and equitably distributed.
- Ensuring that the resources are used efficiently and effectively to best meet the needs of our citizens.

# GOVERNING LAWS AND REGULATIONS

Municipal Council of Curepipe



All Local Authorities are governed by the Local Government Act of 2011 (as amended). However, we are also called to enforce other Acts and Regulations as mentioned hereunder:

- Rivers and Canal Act - 1863
- Curepipe Carnegie Library Act 1920
- Town and Country Planning Act - 1954
- The Roads Act - 1966
- The Local Government Service Commission Act - 1975
- Morcellement Act - 1990
- The Food Act -1998
- Environment Protection Act - 2002
- Planning & Development Act - 2004
- Public Procurement Act - 2006
- Occupational Safety and Health Act - 2005
- Business Facilitation (Miscellaneous provisions) Act – 2006
- Employment Rights Act 2008 14. Building Control Act – 2012
- National Disaster Risk Reduction and management Act - 201

# REGULATIONS

## Municipal Council of Curepipe



No.	REGULATION	DEPARTMENT
1	Curepipe (Markets & Slaughter Houses) Regulations 1943	Health
2	Curepipe (Fair) Regulations 1994	Health
3	Municipal Council of Curepipe (Council Yard) Regulations 2006	Works/SOPG
4	Municipal Council of Curepipe (General Rate) Regulations 2010	Finance
5	Curepipe (Sale of Articles outside Markets) Regulations 2010	Health
6	Municipal Council of Curepipe (Bigarade Cemetery and Crematorium) Regulations 2011	Health
7	Municipal Council of Curepipe (Traffic Centre) Regulations 2014	Health
8	Curepipe (Environmental Health) Regulations 2014	Health
9	Municipal Council of Curepipe Paid Public Toilet Regulations 2013	Health
10	Curepipe Carnegie Library Regulations 2014	Library
11	Municipal Town Council of Curepipe (Fees for Outline Planning Permission and Building and Land Use Permit) Regulations 2014	Planning
12	Curepipe (Advertisement) Regulations 2015	Finance
13	Municipal Council of Curepipe (Fees For Classified Trade) (as amended) Regulations 2015	Health
14	Municipal Council of Curepipe (Fees for Classified Trade) Regulations 2016	Health



# ADMINISTRATION DEPARTMENT

Municipal Council of Curepipe



# UPPER MANAGEMENT TEAM FOR THE YEAR 2021/2022

Municipal Council of Curepipe

CHIEF EXECUTIVE	COOJAN JUGROOP Subhowantee
DEPUTY CHIEF EXECUTIVE	RUGHOO Ghanshyam
ASSISTANT CHIEF EXECUTIVE	RUPEAR Mahendranath
INFORMATION TECHNOLOGY OFFICER/SYSTEM ADMINISTRATOR	LOUISE Desire Stephan Eric
SUPERINTENDENT OF PARKS AND GARDEN	THONDEE Navalingum
HUMAN RESOURCE MANAGEMENT OFFICER	DODAH Sadhana
CITIZEN'S ADVICE OFFICER	MUNIAH Yogita
INTERNAL AUDITOR	NAGINLAL-MEWASINGH Heena
SAFETY & HEALTH OFFICER/ SENIOR SAFETY & HEALTH OFFICER	MOWLAH Rishi Kumar
SENIOR COMMITTEE CLERK	CHINTARAM Chandrawtee
SENIOR USHER/PROSECUTOR	TEELUCK NOONARAM Sandhya
SENIOR LIBRARIAN	NUNKOO Abdool Cader
FINANCIAL CONTROLLER	MOHABEER Viveka Pusha Devi
HEAD OF LAND USE AND PLANNING DEPARTMENT	JEETUN Sudesh
CHIEF HEALTH INSPECTOR	SEENEEVASSEN Renganaden
HEAD OF PUBLIC INFRASTRUCTURE DEPARTMENT	BALLOO Parvesh
CHIEF WELFARE OFFICER	CHEDEE Farad





The Administration Department is responsible for the overall administration of the Council, and ensures that the statutory duties laid down in the Local Government Act 2011 as subsequently amended, the Local Government Service Commission Act 1975 and other legislations relating to Council activities are executed in a timely manner.

The following sections operate under the control of the Administration Department::

- Registry
- Human Resources Management
- Committee
- Information Technology (IT)
- Internal Audit
- Library
- Information Service Centre
- Parks and Gardens
- Health & Safety
- Local Disaster Risk Reduction Management

## Registry

The Registry is responsible for the following:

- Receiving of incoming mails and documents from other Ministries, the parent Ministry, members of the public via post or email, and from various departments of the Council.
- Distribution of incoming and outgoing mails to various departments of the Council.
- Postage of letters and other couriers to members of the public and relevant department/ organisations and institutions.
- Records of incoming and outgoing mails and documents of the Council in an orderly manner for fast retrieval of same as and when required.
- Safe keeping of all mails and documents in appropriate files.
- Follow ups of mails for prompt reply to other Ministries, parent Ministry and members of the public.
- Research work in connection with work pertaining to activities of the Council as and when required.

## Committee Section

The Committee Section is responsible for the issue of notice of meeting for Council and Committee meetings as well as the recording of minutes of proceedings thereon and ensures that same are promptly prepared and circulated.

LIST OF COMMITTEES HELD DURING YEAR 2021-2022									
MONTH	PERMITS AND BUSINESS MONITORING COMMITTEE	PROCUREMENT COMMITTEE	EXECUTIVE COMMITTEE	COUNCIL MEETING	PUBLIC INFRASTR. COMMITTEE	PUBLIC HEALTH COMMITTEE	WELFARE COMMITTEE	METRO COMMITTEE	LOCAL DISASTER RISK REDUCTION & MANAGEMENT COMMITTEE
Jul-21	01, 08, 15, 22, 29	01, 07, 12, 12, 15, 27, 28	01, 06, 08, 12, 15, 22	26	16	14	19	6, 13, 20, 27	-
Aug-21	06, 13, 19, 26	03, 10, 13, 18, 23, 31	02, 06, 13, 20, 25	27	24	15	18	31, 03, 10, 17, 24,	31
Sep-21	02, 08, 16, 23, 30	07, 14, 16, 17, 21, 28	03, 08, 17, 23, 30	01, 08, 29	22, 24	13	20	07, 14, 21, 28	7
Oct-21	07, 14, 21, 28	05, 12, 19, 26, 29, 29	07, 14, 21, 28	27	20	23	18	05, 12, 19, 26	-
Nov-21	09, 18, 25	03, 09, 11, 16, 23	09, 18, 25	30	17	-	17	09, 16,	10
Dec-21	02, 09, 15, 23, 30	03, 15, 17, 20, 21, 28	20, 21, 30	16	15	-	10	21	-
Jan-22	7, 13, 20, 27	05, 11, 12, 12, 14, 20, 25	07, 13, 21, 27	28	17	20	13	11, 25	7
Feb-22	7, 17, 24	03, 07, 07, 08, 10, 15, 17, 22, 23, 25	10, 24	25	-	16	15	08, 15, 22	-
Mar-22	03, 10, 17, 24, 31	04, 07, 15, 21	09, 22	30	-	21	14	09, 15, 22, 29	-
Apr-22	01, 07, 14, 22, 28	01, 04, 05, 06, 12, 14, 20, 26, 27	05, 11, 14, 28	29	20	20	13	05, 12, 19, 26	-
May-22	05, 12, 19, 26	04, 31	05, 12, 26, 30	06, 27	18	24	11	04, 11, 17, 24, 31	23
Jun-22	02, 10, 16, 23, 30	07, 15, 22, 24, 28, 30	03, 10, 16, 22, 24, 30	24	21, 22	17	15	07, 14, 21, 28	-
<b>TOTAL</b>	<b>52</b>	<b>74</b>	<b>48</b>	<b>15</b>	<b>12</b>	<b>10</b>	<b>12</b>	<b>42</b>	<b>5</b>

## Information Technology (IT) Section

The Municipal Council of *Curepipe* has now been implementing the New Council Project Management Software which was developed by the district Council of Moka and deployed in all council. The I-council Project consist mainly to digitalize our procedures to improve control and service delivery.

There are actually two officers in IT section: The ITO/System Administrator and Assistant IT officer.

### The I-Council

Project consisted of the Global Positioning System (GPS), Geographical Information

System (GIS) and a Council Project Management (CPM) was also integrated to the system. The system could generate a list of all projects including drone images and the projects could be monitored on a day-to-day basis.

For example, the GPS system on the scavenging lorries could generate a Reporting System which showed the status and the itinerary of the vehicle, the cost involved on the maintenance and a fuel graph to control fuel consumption of every vehicle amongst others.

The Integrated Reporting System was being developed to bring all the services of the Council on a single platform with a view to introduce Business Intelligence (BI) in the management of the Council.

### Equipment Purchased for setting of a control room

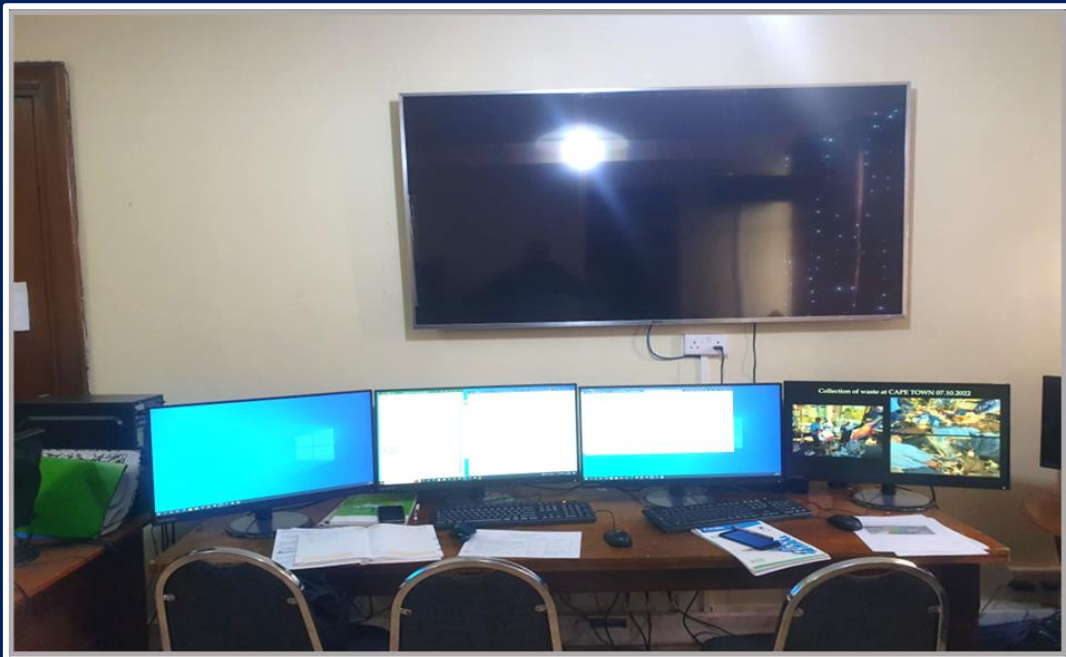
With all New project; Purchase of IT equipment is compulsory for implementing new systems. The Municipal Council of Curepipe Through a procurement exercise purchased computers Laptops and Tablets; new networking infrastructure and Smart TVs were purchased.

Amount Spent for this Project: Rs 738,645. Additional fund of 4 million is required for complete renewal of the IT infrastructure.

However, the Municipal council of Curepipe is also in an Urgency to replace old computers and laptops where additional budget is required for this second phase project.

# Information Technology (IT) Section

## NEW CONTROL ROOM



## **Information Service Centre (ISC)**

The Information Service Centre (ISC) is a customer-oriented unit with the aim to provide customer care service. This unit receives complaints, suggestions, and requests pertaining to the services provided by the Council as stipulated under the Local Government Act 2011, as subsequently amended. Complaints are received from members of the public, on telephone line 6609776, on the Citizens Support Portal, in person, by letters and by email. During the year 2021/2022 three thousand eight hundred and sixteen complaints (3816) were received and were attended to as far as was possible.

## **Internal Audit Section**

Internal control and audit are vital elements of good governance and sound financial management. They ensure that appropriate procedures, practices and controls are in place whilst also ensuring the prevention and detection of errors, fraud and wastage.

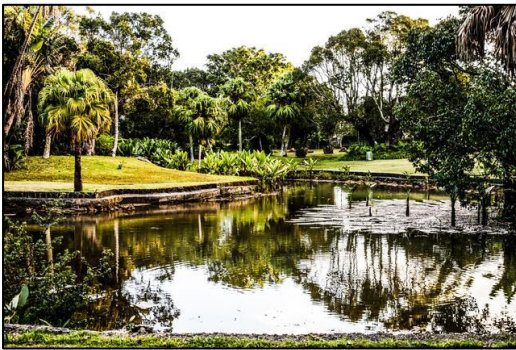
## **Health & Safety at the Municipal Council of Curepipe**

At The Municipal Council of Curepipe, both the employer and employees have specific responsibilities as stipulated in the Occupational Safety and Health Act 2005, as safety at the work place is very important. A Safety and Health Officer ensures compliance with the legislative framework and that the health and safety of employees is integrated into the work system. Protective equipment such as helmets, goggles, shoes with steel toe, reflective clothing, were provided to employees according to their functions. Training sessions are regularly organized with regard to health and safety at work. In addition, as stipulated by law (OSHA 2005), regular meetings are held with all concerned stakeholders to improve health and safety issues at work.

During the covid-19 pandemic, the Safety & Health department was at the forefront for the protection of the staff of the Council. The front liners such Refuse Collectors, Burial Ground attendant and Incinerator Operators were among the most exposed to the virus and were able to carry out their duty safely thus protecting themselves and their families. All necessary protective equipment was provided to them by the council so that they can carry out their duty safely.

## Parks and gardens

### Sir Seewoosagur Ramgoolam Botanical Garden of Curepipe



The Parks and Gardens Section has undertaken the clearing and embellishment of all the green spaces which falls under the responsibility of the Council. Effort was mainly focused on the Sir Seewoosagur Ramgoolam (S.S.R.) Botanical Garden, the Trou-aux-Cerfs and Paul et Virginie Garden.

The Council decided that the SSR Botanical Garden be declared pedestrian zone on 28 October 2021. This decision was upheld with the creation of a parking space within the boundary of the garden. The cost of this project was around Rs 1,300,000.

Bins have been placed around the town to keep the environment clean.



### TROU AUX CERFS

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Bins have been placed around the town to keep the environment clean.



## Local Disaster Risk Reduction and Management

Disaster Management is a new system introduced in all Local Authorities in September 2018 in order to better enhance the efficiency and effectiveness in Disaster Risk Reduction and Management at local level. This system emphasizes on a coordinated multi-sectorial approach and a greater focus on a Disaster Risk Reduction based on a comprehensive multi-hazard mapping for the local regions.

According to the National Disaster Risk Reduction Act 2016, every Local Authority, other than a Village Council, shall have a Local Disaster Risk Reduction and Management Committee (LDRRMC), which will collaborate with the National Disaster Risk Reduction Management Centre (NDRRMC) and the local community in respect of the area under its jurisdiction for any disaster risk reduction and management activity.

### Functions of Local Disaster Risk Reduction Management Committee (LDRRMC)

Every local committee shall, in respect of the area under its jurisdiction and under the supervision of the National Centre:

- a) work closely with its local community in disaster risk analysis and vulnerability assessment
- b) prepare and implement, in accordance with any guidelines laid down by the National Council, the Local Plan to be approved by the National Centre;
- c) promote and implement disaster risk reduction and management education and public awareness programmes;
- d) build capacity, acquire resources and coordinate disaster risk reduction and management activities;
- e) conduct trainings, drills and simulation exercises

## Composition of the LDRRC



Every local committee shall consist of:

- (a) The Lord Mayor, Mayor or Chairperson of the local authority, as the case may be, who shall be the chairperson;
- (b) The Chief Executive of the local authority, who shall be the vice-chairperson;
- (c) The Local Disaster Management Coordinator of the local authority;
- (d) A representative of the Ministry responsible for the subject of education; health, public infrastructure, social integration, social security.
- (e) Representative from the Police, MFRS, CWA, CEB, RDA, Mauritius Red Cross.

The chairperson of a local committee may, where he considers necessary, co-opt any other person with relevant expertise not already available to assist the committee.

## Local Emergency Operations Command

At the level of the Council, a Local Emergency Operations Command (LEOC) has been established and is activated whenever a disaster or any other crisis becomes imminent within the area of jurisdiction and reports to the National Emergency Operations Command (NEOC). The Local Emergency Operations Command (LEOC) is multi-agency and is headed by the Mayor/President of District Council.

The LEOC is activated solely for the purpose of coordinating all activities during a disaster and makes use of the well-established command, control, co-ordination and communication system of the Police so as to avoid unnecessary duplication of resources, as far as practicable.

## Local Disaster Management Coordinator

The Local Government Service Commission shall, for every local authority, appoint a Local Disaster Management Coordinator to coordinate all disaster risk reduction and management activities in respect of the area under the jurisdiction of that local authority. The Local Disaster Management Coordinator shall act as the liaison officer between the National Centre and the local authority.

### **Table Top Simulation Exercise held on 04 August 2022**





**Simulation Exercises at Anderson Curepipe at Renaissance College – Evacuation of students  
by MFRS & SMF**

## **Simulation Exercise**

The aim of simulation exercise is to: -

- Reinforce capacity building of employees of the Council through SIMEX.
- Strengthen the capacity of commercial centers to respond in an organized way to an emergency caused by a fire outbreak within its premises and evaluate the effectiveness of its fire emergency plans, protocols and procedures.
- Coordinating deployment of first responders in emergency situations.
- Apply procedures for gathering and processing the information which is a critical for decision making.
- Carry out exercises in prioritization, choosing courses of action and implementing these actions.
- Examine the capacity for coordination within the LEOC and among different institutions.

Identify weaknesses in order to promote improvement.



## **International Day for Disaster Risk Reduction held on 18<sup>th</sup> October 2022**

The International Day for Disaster Risk Reduction is celebrated to promote a global culture of risk awareness and Disaster Risk Reduction. The day celebrates how people and communities around the world are reducing their exposure to disasters and raising awareness about the importance of reining the risk that they face and preventing and reducing global disaster risk and losses in lives, livelihoods and economies.

In the context of the International Day for Disaster Risk Reduction, the Council has organized a talk on

the theme disaster. The main objective is to sensitize the public at large and to raise awareness as regards to climate change and its disastrous impact, if necessary, preparedness measures are not planned. As such, an Early Warning System is very helpful for people to become more resilient to natural disasters.

## Sensitisation Programme



## The Community Disaster Response Programme



Refreshers Course Organised for the CDRT (Community Disaster Response Team) of Atlee, Eau Coulée and Curepipe on 18 October 2022 at Dame Rosina Henrison Multi-Purpose Complex, Les casernes.

The Community Disaster Response programme (CDRP) aims at:

- (1) Training volunteers by initiating them to basic safety and rescue techniques;
- (2) Enhancing a culture of risk reduction within the population and;
- (3) Building capacity of the community to respond to emergency situation/disasters

When emergencies occur the trained community members are expected to provide immediate assistance to victims, give critical support to responding authorities and organize spontaneous volunteers at a disaster time.

## Human Resources Management Section

The Human Resources Management Section deals amongst others with the discipline, appointment, promotion, and retirement of municipal employees, in line with the Local Government Act 2011 as subsequently amended, the Local Government Service Commission Act, the Human Resource Management Manual and the Pay Research Bureau 2016.

This section also caters for the training needs of employees relating to the organization's mission and objectives, and improved performance and career development.

### HR STATUS 2021-2022

<b>S. N.</b>	<b>HR STATUS</b>	<b>NUMBER</b>
<b>1</b>	<b>Number of Employee in post</b>	<b>370</b>
<b>2</b>	<b>Number of Funded Vacant Post on the Establishment of the Council</b>	<b>81</b>
<b>3</b>	<b>Number of Unfunded Vacant Post on the Establishment of the Council</b>	<b>81</b>
<b>4</b>	<b>Number of Funded Vacant Post Filled</b>	<b>7</b>
<b>5</b>	<b>Number of Employee who has retired/resigned/passed away from the service</b>	<b>23</b>
<b>6</b>	<b>Number of Employee whose posting has been changed from the Council</b>	<b>17</b>

**Number of staff on establishment as at 30 June 2022**

<b>ADMINISTRATION DEPARTMENT</b>	<b>No. of Established Post 2021/2022</b>	<b>No. of Employee in Post 30/06/2022</b>
CHIEF EXECUTIVE	1	1
DEPUTY CHIEF EXECUTIVE	1	1
SENIOR LIBRARIAN	1	1
INFORMATION TECHNOLOGY OFFICER/SYSTEM ADMINISTRATOR	1	1
HUMAN RESOURCE MANAGEMENT OFFICER	1	1
INTERNAL AUDITOR (NEW GRADE)	1	1
SUPERINTENDENT OF PARKS AND GARDEN	1	1
ASSISTANT CHIEF EXECUTIVE	2	1
LOCAL DISASTER MANAGEMENT COORDINATOR (NEW GRADE)	1	1
LIBRARIAN	1	1
CITIZENS ADVICE OFFICER	1	1
PRINCIPAL INTERNAL CONTROL OFFICER	1	1
INTERNAL CONTROL OFFICER/ SENIOR INTERNAL CONTROL OFFICER	2	2
ASSISTANT IT OFFICER	1	1
SAFETY & HEALTH OFFICER / SENIOR SAFETY & HEALTH OFFICER	1	1
SENIOR COMMITTEE CLERK	1	1
SENIOR USHER/PROSECUTOR	1	1
HUMAN RESOURCE OFFICER	1	1



CONFIDENTIAL SECRETARY	2	2
COMMITTEE CLERK	4	4
<b>ADMINISTRATION DEPARTMENT</b>	<b>No. of Established Post 2021/2022</b>	<b>No. of Employee in Post 30/06/2022</b>
LIBRARY CLERK/SENIOR LIBRARY CLERK	8	6
RECEPTIONIST/TELEPHONE OPERATOR	1	1
BINDER	2	2
LIBRARY ATTENDANT	3	3

	<b>No. of Established Post 2021/2022</b>	<b>No. of Employee in Post 30/06/2022</b>
<b>FINANCE DEPARTMENT</b>		
FINANCIAL CONTROLLER	1	1
PRINCIPAL ACCOUNTANT	1	1
ACCOUNTANT/SENIOR ACCOUNTANT (formerly Accountant)	1	0
PRINCIPAL FINANCIAL OPERATIONS OFFICER	2	2
PRINCIPAL PROCUREMENT & SUPPLY OFFICER	1	0
PROCUREMENT AND SUPPLY OFFICER/SENIOR PROCUREMENT AND SUPPLY OFFICER	2	1
FINANCIAL OPERATIONS OFFICER/SENIOR FINANCIAL OPERATIONS OFFICER	5	5
STORES ATTENDANT	2	2

<b>PUBLIC INFRASTRUCTURE DEPARTMENT</b>	<b>No. of Established Post 2021/2022</b>	<b>No. of Employee in Post 30/06/2022</b>
HEAD, PUBLIC INSTRASTRUCTURE DEPARTMENT	1	1
CIVIL ENGINEER	1	1
CHIEF INSPECTOR OF WORKS	1	1
LAND SURVEYOR	1	1
ENGINEERING ASSISTANT (WORKS)	1	0
SENIOR INSPECTOR OF WORKS	1	1
INSPECTOR OF WORKS	3	3
ASSISTANT INSPECTOR OF WORKS	1	1
SUPERVISOR LIGHTING SECTION	1	1
CHIEF PAINTER	1	1
CHIEF MECHANIC	1	0
CHIEF ELECTRICIAN	1	0
FOREMAN	2	2
AUTOMOBILE ELECTRICIAN	1	1
CARPENTER	5	4
ELECTRICIAN	7	7
MASON	3	3
MECHANIC	3	3
PAINTER	6	5
PANEL BEATER	1	1
PLUMBER AND PIPE FITTER	2	2
WELDER	1	1

<b>PUBLIC INFRASTRUCTURE DEPARTMENT</b>	<b>No. of Established Post 2021/2022</b>	<b>No. of Employee in Post 30/06/2022</b>
VULCANISER	2	0
PLANT AND EQUIPMENT OPERATOR	1	1
TRADESMAN ASSISTANT PAINTER	1	0
TRADESMAN ASSISTANT MECHANIC	4	1
TRADESMAN ASSISTANT WELDER	1	0
TRADESMAN ASSISTANT ELECTRICIAN	1	0
TRADESMAN ASSISTANT MASON	6	3

<b>LAND USE AND PLANNING DEPARTMENT</b>	<b>No. of Established Post 2021/2022</b>	<b>No. of Employee in Post 30/06/2022</b>
HEAD LAND USE & PLANNING DEPARTMENT	1	1
PLANNING & DEVELOPMENT OFFICER	1	1
SENIOR BUILDING INSPECTOR	1	0
PLANNING AND DEVELOPMENT INSPECTOR	1	1
BUILDING INSPECTOR	4	4
ASSISTANT BUILDING INSPECTOR	5	3
CADASTRAL OFFICER	1	1
CADASTRAL ASSISTANT	1	1
PLANNING AND DEVELOPMENT ASSISTANT	5	0

<b>WELFARE DEPARTMENT</b>	<b>No. of Established Post 2021/2022</b>	<b>No. of Employee in Post 30/06/2022</b>
CHIEF WELFARE OFFICER	1	1
PRINCIPAL WELFARE OFFICER	1	1
SENIOR WELFARE OFFICER	1	1
WELFARE OFFICER	2	1
INFANT SCHOOL TEACHER	3	3
GYMNASIUM INSTRUCTOR (Part-Time)	2	0

<b>PUBLIC HEALTH DEPARTMENT</b>	<b>No. of Established Post 2021/2022</b>	<b>No. of Employee in Post 30/06/2022</b>
CHIEF HEALTH INSPECTOR	1	1
PRINCIPAL HEALTH INSPECTOR	2	1
SENIOR HEALTH INSPECTOR	4	4
HEALTH INSPECTOR	16	8
SUPERVISOR, REFUSE COLLECTION (ROSTER)	3	3
DRIVER (HMU) (ROSTER)	9	4
INCINERATOR OPERATOR	4	4
GARDENER	17	11
CHEMICAL SPRAYER OPERATOR	3	2
BURIAL GROUND ATTENDANT (Roster)	8	3
REFUSE COLLECTOR (Roster)	165	120

<b>COMMON GRADES</b>	<b>No. of Established Post 2021/2022</b>	<b>No. of Employee in Post 30/06/2022</b>
OFFICE MANAGEMENT ASSISTANT	7	5
SENIOR WORD PROCESSING OPERATOR	1	1
MANAGEMENT SUPPORT OFFICER	17	11
CLERICAL OFFICER/HIGHER CLERICAL OFFICER	5	2
CLERICAL OFFICER (New Grade)	4	0
WORD PROCESSING OPERATOR	3	2
DRIVER, HEAVY MECHANICAL UNIT (Personal)	7	5
HEAD ATTENDANT	1	0
FIELD SUPERVISOR	18	12
DRIVER	4	4
DRIVER ROSTER	5	1
ATTENDANT / SENIOR ATTENDANT	21	14
SURVEILLANT	2	1
GENERAL WORKER	12	9
HANDY WORKER (special class)	35	22
HANDY WORKER	10	6



# **LIBRARY DEPARTMENT**

Municipal Council of Curepipe



## THE CARNEGIE LIBRARY

The Carnegie Library is located in the centre of the town of Curepipe. It provides access to a wide collection over **75,000 documents** out of which 15,000 comprise of Mauritian books (including the rare collections and manuscripts).

We aim at offering equal and easy access to all existing services and facilities for the purpose of education, culture, research, information and leisure.

- To provide a library for intellectual and personal enrichment.
- To empower users in the information age.
- To be a dynamic centre for knowledge and lifelong learning.
- To promote reading and encourage the public to use materials from the Carnegie Library.

In order to maintain a safe and welcoming environment for reading, learning and other library activities, all visitors are required to comply with the rules and regulations stated in the Curepipe Carnegie Library Regulations 2017

The library is a safe place as all Covid protocols are observed.

### **12.1 Reference Section**

- Free reading of latest magazines and newspapers
- Good collection of books for students and adults for reference purposes
- Free Wi-Fi connection
- IOI/Mauritiana collection of books about Mauritius and Islands of

Indian Ocean, written by Mauritian Authors

- Manuscripts and rare books collection

Photocopy service for library materials only – A fee of Rs2.00 is charged per A4 copy

### **12.2 Cybercafé**

- Internet service - A fee of 50 cents per minute for Internet use or Microsoft Word/Excel;
- 40 minutes' free internet service for students and Senior Citizens (as from 1<sup>st</sup> June 2019)
- Printing facility at Rs3.00 per A4 page (black)

## 12.3 Lending Section for Adults & Children

- Membership is open to the public regardless of residential place
- Refundable Deposit fee – Rs100 per book and Rs50 for two periodicals
- Membership fee (non-residents) – Rs50 per book for one year & Rs30 for two periodicals for one year
- Loan Period – 21 days
- Fine – Rs1.00 per day on overdue book/periodical

Statistics for the period 01 July 2021- June 2022

**Reference and Reading Sections:** No. of visitors: 13,564

**Cybercafé:** No. of Internet Users: 268

**Lending Section:**

- No. of Borrower Visits: 15,340
- No. of New Members: 304
- No. of Refund: 8
- No. of Issues: 18,521
- No. of Returns: 18,326
- No. of New Books: 546
- No. of Magazines: 43



## 12.4 Library Activities June 2021- July 2022

Book Launch: 30 March 2022 at Hennessy Park Hotel

*'Le Général Decan met le Cap sur L'Isle de France : Voyages dans les Indes Orientales sur le Vaisseau Le Marengo 1803-1806 (by François Lescot), transliterated by Mr Marc Serge Rivière'*

*Editions de L'Océan Indien in collaboration with Municipal Council of Curepipe (Carnegie Library)*





## AMERICAN CORNER

The American Corner Curepipe formerly known as 'Harper Lee Center' exists since 2010 and it is located on the 1<sup>st</sup> floor at the Carnegie Library, Curepipe. A Memorandum of Understanding (MOU) is renewed every two years between the US Embassy and the Municipal Council of Curepipe reinforces the partnership of both parties regarding the American Corner. The American Center is being replenished and serviced by the US Embassy. This American Corner is opened on weekdays from 10.00hrs to 12.00hrs and 14.00hrs to 16.00hrs

### **Vision of American Corner Curepipe**

To connect the world with the United States

### **Mission of American Corner Curepipe**

To promote interaction among local communities and the United States in support of U.S foreign policy.

### **Collection**

The American Corner currently has about 1500 books for children and adults on American literature, history, government, environment, politics and a wide range of subjects by American authors. Fiction as well as reference materials (SAT, TOEFL, GMAT etc.) and audiobooks are also available.

The American Corner also has 15 varieties of popular U.S. magazines and activates to practice English.

### **Computer services**

There are two computer terminals donated by the U.S. Embassy. These computers are made available to the library users.

### **Membership**

Membership to the American Corner is free and available to the general public.

## Activities throughout the Year June 2021- July 2022

### August: Education USA Advising session



### September: World Literacy Day



February: Round-table “Women & Girls in Science: Achieving Gender Equality”



Movie screening : ‘ Hidden Figures’



March: Movie screening " RGB"



22 & 26 April 2022: poetry workshop



26 APRIL 2022: CHASING CORAL SCREENING



JUNE 2022: SHOOTING OF AMCEF



JUNE 2022: DRUG ABUSE WORKSHOP



JUNE 2022: YALI CERTIFICATE CEREMONY





# **PUBLIC HEALTH DEPARTMENT**

Municipal Council of Curepipe



# PUBLIC HEALTH 2021/2022

Municipal Council of Curepipe



**T**he Public Health Department comprises of the following main sections:

The Public Health Department is constantly striving to improve the overall quality of life of the local community by providing clean physical environment conducive to health.

The Health Department is managed by the Chief Health Inspector and assisted by two (2) Principal Health Inspectors, four (4) Senior Health Inspectors and seven (7) Health Inspectors.

The Health Department attains the above objective by:

1. The provision of services and the enforcement of laws, regulations and by-laws with respect to trade activities, environmental pollution and
2. The general cleaning and embellishment of the locality.

The main responsibilities of the Public Health Department are:

- provision of a regular Scavenging Service
- Control of market and fairs
- Provision of burial, cremation and incineration services and maintenance of the Bigarade cemetery.
- Cleaning and maintenance of public lavatories
- General cleaning and maintenance of traffic centres
- Control of rodents and cleaning of barelands
- Cleaning and maintenance of drains, rivers and rivulets and road sides
- Collection of bulky wastes and E- Waste
- Control of hawkers
- Monitoring the collection of bus toll fees
- Ex-post control of trade premises
- Enforcement of laws, by-laws and regulations
- Cleaning of poster panels
- Attending public health complaints and abatement of nuisances
- Attending CSU tickets and updating on system
- Health Education of Community through pamphlets



## 13.1 The Scavenging Service



The provision of refuse collection is a core activity of the Public Health Department. It provides service to about 30,000 households and about 6000 economic operators in the town. A once weekly service is provided to individual households whereas the service is twice weekly in the Housing Estates. A daily night service is provided in the commercial area of the city centre after the closing of the shops and commercial areas.

In order to cope with the increasing volume of wastes, the council also avails the services of scavenging contractors which service the following localities: Floreal, Forest side, Camp Caval and twelve (12) housing Estates found in its Jurisdiction.

An average of 35,500 Tons of refuse is collected annually

The department also provides service for the removal of green wastes to the inhabitants against payment of fee as follows:

- For every lorry load/or fraction thereof with Municipal labour - Rs 1500
- For every lorry load/or fraction thereof without Labour (Municipal and driver only)- Rs 1500.

# **PUBLIC HEALTH 2021/2022**

Municipal Council of Curepipe



The table below shows the manpower and logistics deployed for the provision of the above service excluding the contractors are

<b>SN</b>	<b>Grade</b>	<b>Unit</b>
<b>1</b>	<b>Principal Health inspector</b>	<b>2</b>
<b>2</b>	<b>Senior Health Inspector</b>	<b>4</b>
<b>3</b>	<b>Health Inspectors</b>	<b>7</b>
<b>4</b>	<b>Drivers</b>	<b>12</b>
<b>5</b>	<b>Refuse collectors</b>	<b>101</b>
<b>6</b>	<b>Chemical Sprayermen</b>	<b>2</b>

<b>1</b>	<b>Compactor Lorries</b>	<b>7</b>
<b>2</b>	<b>Tipper Lorries</b>	<b>7</b>
<b>3</b>	<b>Van (for herbiciding)</b>	<b>1</b>



## 13.2 Cleaning of Barelands

There are about 502 plots of bare lands throughout the town out of which 360 are of known owners, 125 of unknown owners and 28 statelands. The Control of barelands, abandoned houses, and vehicles are a major challenge for the Public Health Department. If left unchecked, these overgrown barelands provide a breeding ground for mosquitoes, rodents and all sorts of illicit activities.

Three hundred and twenty (320) notices were served upon known owners to keep their land in clean state. The bare lands of unknown owners and the state lands are being cleaned thrice yearly by the Council. Two hundred and fifty bare lands were cleaned during the year 2021/2022.

### 13.3 Pest Control

Rodents are known carriers of dangerous diseases such as plague and leptospirosis. The Health Department is responsible for the prevention of such diseases within the council area by curtailing the rat population.

The Health department has an established rodent control program that covers the whole council area

For the period 2021/2022, 340 Kg of rodenticides were used. The Public Health department carries rodent controls around premises such as vicinity of schools, food premises, road side drains, markets and fairs and public buildings and housing estates. The Rodent control program is also carried by a contractor in the 12 Housing Estates.

### 13.4 Management of Cemeteries and Crematorium

The Health Department is responsible for the upkeep of the Bigarade cemetery which is of an extent of 25 acres. It provides burial services to the inhabitants. It also provides incineration services for the cremation of dead bodies. There are two incinerators which are found in the compound of the Bigarade cemetery.

It also maintains a wood pyre crematorium thereat.

Four hundred and thirty-seven (437) burials and two hundred and two hundred and eighty-nine (289) cremations were affected at Bigarade Cemetery from July 2021 to June 2022.



## 13.5 Monitoring the Collection of Bus Toll Fees

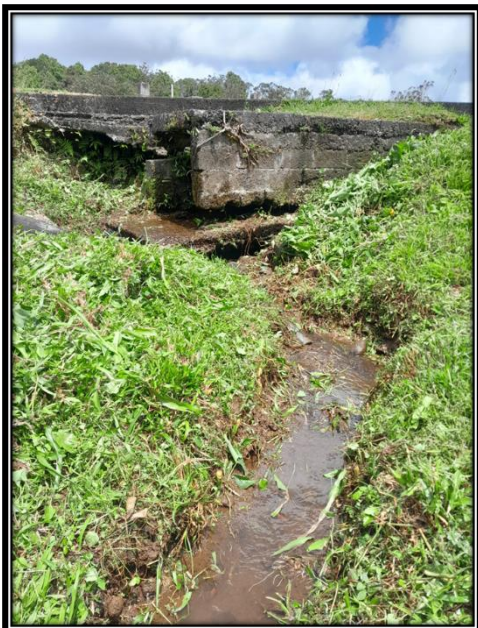
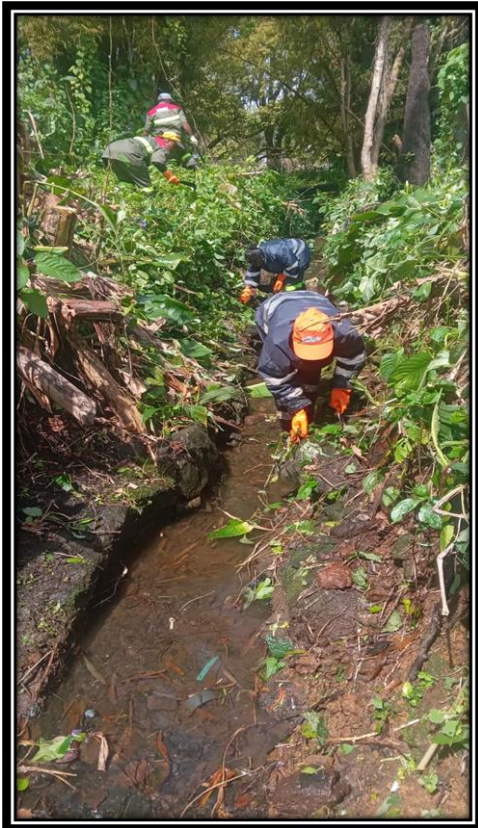
### 13.6 Managing Public Toilets in the Town of Curepipe

The council provides and maintains several public toilets located at the following places for the convenience of the public:

- Jan Palach North traffic centre
- Jan Palach South traffic centre
- Trou aux Cerfs
- SSR Botanical Garden
- Chateauneuf taxi stand
- Velodrome
- Bigarade Cemetery



# Cleaning of Drains, Rivers and Canals



Torrential rain and flash floods have become common phenomena due to climate change. The cleaning of the drains is one of the top priorities of the Public Health department in order to cope with such natural disasters. The drains have to be cleaned regularly to avoid flooding and to minimize the risks to lives; especially of those inhabitants who reside in the flood prone areas. The drains of the town are cleaned regularly by the public Health Department.

The total length of rivers and drains throughout the town is as follows:

- Rivers and rivulets approximately 24 kms. - Twice yearly
- Natural drains approximately 80 kms. - Twice yearly
- Covered drains approximately 100 kms. - Once yearly
- Regular monitoring of flood prone area

## Cleaning of Poster Panels

There are fifteen approved poster panels around the town. Old and illegal posters are removed by the health department to prevent eyesore. In order to promote clean environment illegal posters are discouraged.

## Management of Market and Fairs



**T**he market and fairs of the council are important places where the inhabitants obtain their food. The Curepipe Market offers a wide variety of vegetables, meat and fish. The Forum fair is well known for the provision of fresh vegetables sold mostly by the vegetable growers themselves. The Public Health Department manages the following market, fair and other commercial spaces within the township:

- Curepipe Market/New Kiosk
- Square Bruce Temporary Fair/Food Corner
- Le Forum Fair
- Traffic Centres North and South

### **Control of Hawkers**

Regular control of illegal hawkers is done by Health Inspectors. Fifty-three (53) notices were served upon illegal hawkers within the Town Centre.

# MAJOR ACHIEVEMENTS 2021/2022

Municipal Council of Curepipe



One additional LPG Incinerator operational.

Clean up and embellishment around Town  
Centre, Cite Pitot

Effective waste collection following passage of  
cyclones *Batsirai* and *Emnati* whereby 110 trips  
of post cyclonic waste have been collected in  
February 2022.

A bulky waste Campaign was organized in the  
month of May to July 2022 whereby 150 lorry  
loads of Bulky Waste was collected.





# WELFARE DEPARTMENT

Municipal Council of Curepipe



# WELFARE

**T**he Welfare Department in the Municipal Council of Curepipe provides various services to the citizens of Curepipe especially in the field of socio-cultural, youth, sporting and leisure/ recreational, creation of awareness and sensitization of people as regards to social issues, besides being responsible for the running of gymnasium, social halls, kindergarten, stadia and playgrounds.

The department also organizes religious celebrations, exhibitions, civil receptions and social gatherings more often in collaboration with registered associations/ sports federations, and different religious groups, communities, socio-cultural agencies, Ministries and NGOs, with a view to upgrading community facilities.

# WELFARE INFRASTRUCTURE 2021/2022

Municipal Council of Curepipe



## 1. Municipal Social Halls / Multipurpose Complex:

1. Franco Balteau Multipurpose Complex
2. Loge Mangalkhan
3. Malherbes Social Hall
4. Jay Narain Roy Multi-Purpose Complex
5. Charles Regnaud, Eau Coulée
6. Dame Rosina Henrison Multi-Purpose Complex
7. Rishi Nagar Multi-Purpose Complex

## 2. Football Grounds at:

1. Sir Winston Churchill Stadium (Velodrome)
2. Les Casernes
3. Robinson
4. Résidence Malherbes
6. Résidence Mangalkhan
7. Résidence Atlee
8. Lapeyrouse
9. Wooton
10. L'Oyseau
11. La Croix/Commerson
12. Allée Brillant
13. Angrais Cathan

# WELFARE INFRASTRUCTURE 2021/2022

Municipal Council of Curepipe



### 3. Petanque Pitches at :

- 1.Malherbes
- 2.Mangalkhan
- 3.Robinson
- 4.Joachim
- 5.Résidence Atlee
- 6.Résidence St Luc
- 7.Les Casernes
- 8.Wooton
- 9.Sadally
- 10.L'Oyseau
- 11.Lapeyrouse
- 12.La Brasserie
- 13.Engrais Cathan
- 14.Allée Brillant
- 15.Dr James Burty David Gymnasium

### 4. Volleyball cum Basketball Court at:

- 1.Résidence Atlee
- 2.Les Casernes
- 3.Malherbes(A)
- 4.Wooton
- 5.Mangalkhan
- 6.Résidence Lapeyrouse
- 7.Engrais Martial
- 8.Résidence l'Oiseau
- 9.Floreal

## Activities held during the year 2021-2022

Month		Activity	Remark
<b>Year 2021</b>			
July			
August	18 August	Father Laval pilgrimage	
		Handing over of souvenir gift to retired employees	
September			
October	23 October 2021	Inauguration of parking area at SSR BOTANICAL GARDEN	
November			
December	15 December	Meeting icw Thaipossam Cavadee Celebration	
<b>Year 2022</b>			
January			
February	16 February 2022	Meeting in connection with Maha Shivaratree Celebration	
		Cyclone Batsirai 2022	Arrangement ICW post cyclone batsirai
		cyclone Emnati- 2022	Arrangement ICW post cyclone Emnati

	1 February 2022	Commemoration of Abolition of Slavery- Laying of wreaths ceremony at Trou aux Cerfs	
	11 February	Meeting ICW Easter Celebration	Usual logistic supports and a financial grant of Rs50,000 were granted to Parish Ste Therese and Ste Helene
March	12 March 2022	Flags Raising ceremony with employees and Councillors of the township	
		Flags raising ceremony at Malherbes Pre-Primary school and	
	23 March 2022	Meeting ICW with Ougadi Celebration	Usual logistic support and a financial assistance of Rs25,000 were granted
	26 March 2022	International Women's Day – Recreational Day/ Study Tour Telfair garden – Riambel Vortex (Meditation Centre)	Female staff and female Councillors of this Council were invited to participate
	28 <sup>th</sup> March 2022	Ramadhan / Eid – Ul Fitr Festival 2022	Logistic Support and financial assistance of Rs50,000 granted to FEDERATION OF MASAAJID OF CUREPIPE
	30 March 2022	Guddi Padwa Celebration	Logistic Support and financial assistance of Rs50,000 granted to MARATHI OOPKAREE SABHA

April	15 April	Easter celebration and distribution of hodies to Malherbes Pre-Primary school	
	21 April 2022	Handing over of protective equipment to the Municipal Council of Curepipe by  The Government of the People's Republic of China	
		Courtesy Visit to centenarians of the Town: -  Mrs Marie Lea St Guillaume- Malrie Olga Pitchia – Mrs Fernande Virassamy –	
		Meeting icw Varusha Pirappu celebration 2022	Usual logistic support and financial grants of Rs40,000 provide to CUREPIPE TAMIL TEMPLES FEDERATION
May	23 May 2022	Award Ceremony  In honour of HSC Laureates 2021 of the town of Curepipe	
	25 May 2022	Inauguration of Club House, Les Casernes	
June	7-8 June	World Environment Day  Wall Painting Activity	with the participation of all colleges of the township
		Courtesy Visit to centenarians of the Town: -  Mrs Bouluck Mrs Coralie	
	22 June	Meeting icw Eid – Ul-Adha Celebration	

*Pere Laval Pilgrimage August 2021*



*World Environmental Day, Wall Painting Activity with the participation of all colleges of the township June 2022*





*World Environmental Day, Wall Painting Activity with the participation of all colleges of the township June 2022*



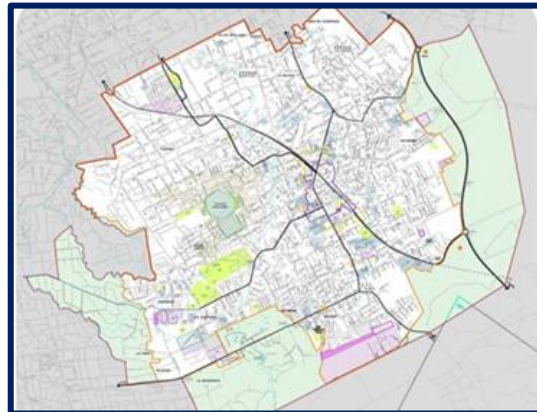


# LAND USE & PLANNING DEPARTMENT

Municipal Council of Curepipe



**T**he Municipal Council of Curepipe has the statutory power to carry out development control within its administrative boundary in accordance with the provisions of the Town and Country Planning Act 1954, the Planning & Development Act 2004 and the Local Government Act 2011 (as subsequently amended).



The Land Use & Planning Department deals with the processing of applications for Building and Land Use Permit. It has to consider the requirements of the Outline Scheme, the Planning Policy Guidance and the individual merits of each development proposals for the issuing of permits, in order to control development in the public interest. It is also responsible for the management of the cadastral system within the township.

## **Roles and Responsibilities**

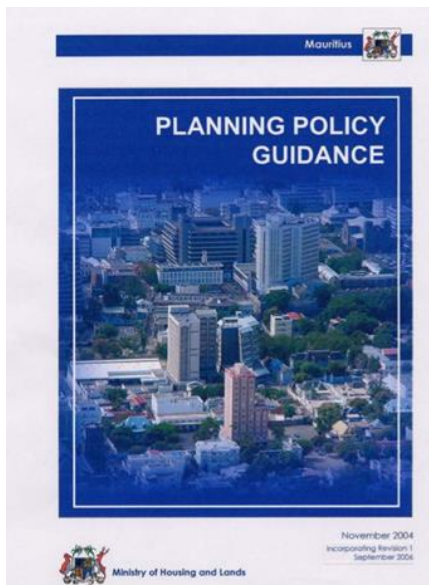
The Land Use and Planning Department is responsible:

- To register, process and submit applications for Building and Land Use Permits to the Permits and Business Monitoring Committee (PBMC) for determination.
- To attend to complaints from members of the public in relation to matters pertaining to land use and development.
- To advise members of the public on matters relating to development criteria and procedures.
- To represent the Council in meetings namely: the Land Conversion Committee, the Environment Impact Assessment / Preliminary Environmental Report (EIA/PER) Committee, the Morcellement Board, amongst others and submit views regarding applications for Land Conversion Permit, Morcellement Permit, EIA and PER.
- To defend the stand of the Council before the Environment and Land Use Appeal Tribunal when appeals are lodged against the decisions of the Permits and Business Monitoring Committee.
- To maintain and update the cadastre of the town of Curepipe.  
Counter Desk of the Planning Department

# Legislations and Planning Framework

The Land Use and Planning Department operates within the national and local planning framework formed under the following enactments:

- Town and Country Planning Act 1954
- Planning and Development Act 2004
- Building Control Act 2012
- Local Government Act 2011(as subsequently amended).
- Environment Protection Act 2002
- River Reserves and Canals Act 1863
- Outline Planning Scheme of the Municipal Council of Curepipe
- Planning Policy Guidance



## THE BUILDING AND LAND USE PERMIT GUIDE

(Including OPP and Exempt Development Works)



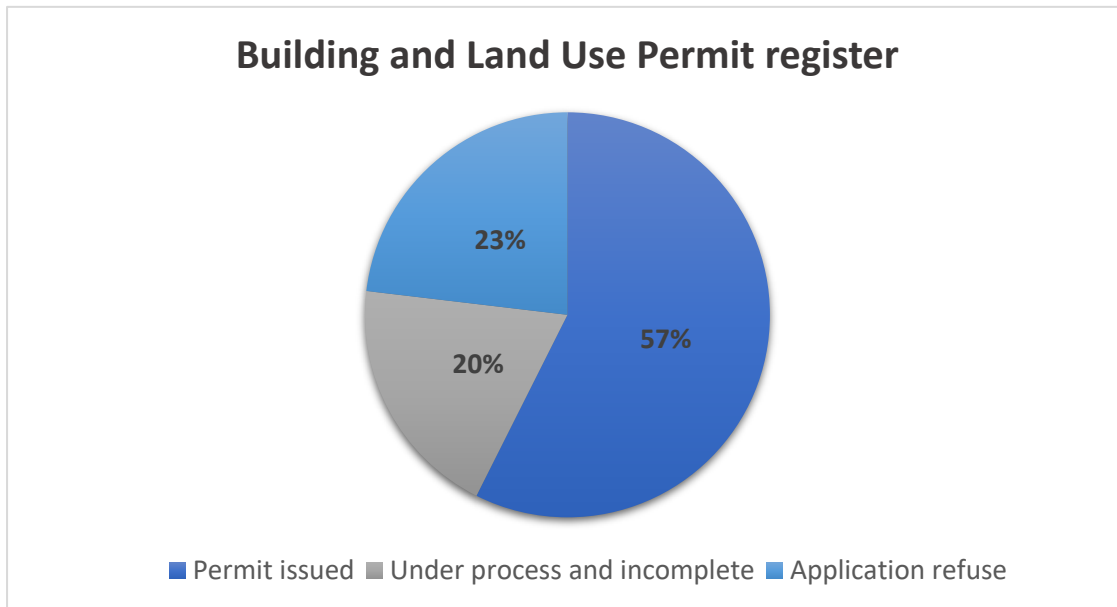
## Staffing and Hierarchy

The Land Use and Planning Department of the Municipal Council of Curepipe comprises 14 staff inclusive of a Head of Department, 1 Planning and Development Officer, 1 Planning and Development Inspector, 1 Acting Senior Building Inspector, 3 Building Inspectors, 1 Cadastral Officer, 1 Office Management Assistant, 3 Assistant Building Inspectors, 1 Planning and Development Assistant and 1 Attendant.

LAND USE AND PLANNING DEPARTMENT	No. of Established Post 2021/2022	No. of Employee in Post 30/06/2022
HEAD LAND USE & PLANNING DEPARTMENT	1	1
PLANNING & DEVELOPMENT OFFICER	1	1
PLANNING AND DEVELOPMENT INSPECTOR	1	1
Ag. SENIOR BUILDING INSPECTOR	1	0
BUILDING INSPECTOR	4	3
ASSISTANT BUILDING INSPECTOR	3	3
CADASTRAL OFFICER	1	1
CADASTRAL ASSISTANT	1	0
PLANNING AND DEVELOPMENT ASSISTANT	5	1

## Statistics of Accomplishments for Year 2021/2022

- Number of applications for Building and Land Use Permit registered: **1038**
- Number of permits issued: **596**
- Number of applications under process and kept in abeyance as incomplete: **202**
- Number of applications refused: **240**
- Number of cases presently before the District Court of Curepipe: **12**
- Number of cases awaiting to be lodge: **8**
- Number of cases before the Environment and Land Use Appeal Tribunal: **4**
- Number of cases before the Supreme Court (Council as co-respondent): **3**





# **PUBLIC INFRASTRUCTURE DEPARTMENT**

Municipal Council of Curepipe

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# PUBLIC INFRASTRUCTURE 2021/2022

Municipal Council of Curepipe



## Main Responsibilities

The Public Infrastructure Department is responsible for the following services:

- Construction, repairs and maintenance of drains to ensure proper evacuation of rain water and reduce flooding areas.
- Provision of well accessed non-classified roads with traffic signs and proper road markings.
- Construction and maintenance of non-classified roads.
- Installation and maintenance of street lighting points.
- Repairs and maintenance of fleet of municipal vehicles and plants.
- Processing of building permits in connection with Morcellement applications.
- Designing and implementing infrastructural projects related to buildings, roads, bridges, drains, pavements, lighting, playgrounds, sports grounds, social halls, traffic centres, markets, fairs, crematoria, exhibition halls, art galleries, public libraries amongst others
- Maintenance of infrastructural assets of the Council





## Capital Projects

<b>ECONOMIC RECOVERY PROGRAM PROJECTS 2021/2022</b>			
<b>S/N</b>	<b>Projects</b>	<b>Revised PV (Rs)</b>	<b>Actual Status</b>
1	<b>Rs 2.8M patching in all wards</b> Morcellement Coombes / Ecalyptus / Shivala Road / Off Shivala Road / Hartline / Stevenson Tegally / Brabant / Giquel / Rampersad Ramdine / Tout Court / Morc Senville / Nemorin Dupere/ Higginson/ Willoughby / Robert Edward / Louis Lazer / Charles Reynaud Lapeyrouse / Thommy Darifat /Decourson / Titter/ Malherbes All/ Abee Laval / Off Bisnath /Louis De Rochecouste	3,217,692.53	Works Completed
2	Rs 1.5M - Construction of Parking space at SSR Garden - Curepipe	1,322,500.00	Works Completed
3	<b>Rs 800,000.00 per wards (5) for construction and resurfacing of roads</b> Mangalkhan Espitalier Noel/ Riviere Seche / Impasse Joson (Hurrenghee) / Camp Le Juge/ Poivre Atlee /Hawk Street Construction of new road at La Mairee	4,000,000.00	Works Completed
4	Upgrading of Amenities (townhall)	89,000,000.00	Ongoing (90% Completed)
5	Construction of bathroom and office at SSR Garden Curepipe)	500,000.00	Works Completed
6	Repairs of Municipal Council Of Curepipe Garage	500,000.00	Works Completed
7	Provision of Fencing at Loyseau Cloakroom	315,000.00	Works Completed
8	Construction of kiosk and upgrading of lighting facilities at Trou aux Cerfs	1,800,000.00	Works Completed
9	Painting of Rishi Nagar	500,000.00	Works Completed
10	Painting of Charles Regnaud Complex	2,300,000.00	Works Completed
11	Painting and upgrading work at Les Casernes Building, Upgrading of Petanque pitch at Les Casernes Building	1,029,250.00	Works Completed

12	Construction of Kiosk at Residence Joachim	300,000.00	Works Completed
13	Construction of Toilet Block and kiosk and Upgrading of Petanque Pitch at Lapeyrouse	1,200,000.00	Works Ongoing
14	<b>Resurfacing of Roads</b> 1. Pope Henessy Street – From Sik Yuen to Henry Robert Koeing Street,Curepipe Center 2. Shivala Lane, Robinson 3. Hartline Street, Robinson 4. Off Hartline Lane 1, Robinson 5. Off Hartline Lane 2, Robinson 6. Off Shivala Lane, Robinson 7. Off Gabriel Fropier, Forest Side 8. Avenue Chiniah, Wooton 9. Off Labourdonnais Street, Wooton 10. Emile Sauzier Street, Curepipe Center	15,231,562.00	Works Completed
15	<b>Resurfacing of works</b> 1.Cossigny street 2.Route Du Jardin 3.Bernadin de St Pierre 4.St Clement Street 5.Edgard Huhues Lane 6. Sir Virgil Naz street 7.La Hausse de La aLouviere 8.Gajadhur Street 9.Abee La Caille	<b>23,000,000.00</b>	Works Completed
16	Road Marking	700,000.00	Works Completed
17	<b>Metal Gratings</b> Brabant 1/ Camp Levieux/Giquel Street/Daruty De Grand Pre / Ligne Berthaud / Baissac Lane 1 / Goorun Lane / Leclezio / La Mairee 1. Malherbes 2/ Malherbes 1 /Robinson / Malherbes 3 / Morcellement Adam / Camp Levieux /Camp Levieux / Camp Rouillard /Giquelle/ Robinson Oconner / Off Floreal Franco / Goburdhun	2,500,000.00	Works Completed
18	Purchase of Street Lanterns / extension of street lighting network	2,192,906.25	Works Completed

Public Infrastructure Department			
ANNUAL REPORT 21-22			
LOCAL DEVELOPMENT PROJECTS Ju1 21- Jun 22			
SN	Project Title ( Approved Projects)	Revised PV (Rs)	Actual Status
<b>A</b>	<b>Resurfacing of Roads</b>		
1	Resurfacing of Dhunputh Lane, Floreal	537,660.00	Works Completed
2	Resurfacing of Charles Dicken Road cite Loyseau, Floreal	289,687.50	Works completed
3	Resurfacing of La Croix Street, Curepipe	793,100.00	Works Completed
4	Resurfacing of road at Camp Caval	288,400.00	Works completed
5	Resurfacing of Franklin Street, Residence Mangalkhan	669,500.00	Works Completed
6	Resurfacing of Residence Joachim	576,800.00	Works completed
7	Resurfacing of roads at Chemin Mosque,Camp le Juge	288,400.00	Works completed
8	Resurfacing of Louis Pasteur Street	1,735,678.75	Works Completed
	<b>Construction of Roads</b>		
1	Extension of Clementine de Roulette near Hanomanjee Lane	118,837.75	Works Completed
2	Construction of road near Chilka Fmily Lapeyrouse	164,213.50	Works Completed
3	Construction of Road at Marday Mootoo Lane	366,325.27	Works Completed
4	Reconstruction of Lane Near Mohit Family, Camp Leveux	205,329.25	Works Completed
5	Reconstruction of Panchoo Lane, Cap Caval	498,656.55	Works Completed
<b>B</b>	<b>Street Lighting</b>		
1	Maintenance of street lighting network Purchase of about 430 LED street lanterns - 60 and 30 watts	1,946,950.00	Completed
<b>C</b>	<b>Minor Amenities</b>		
1	Upgrading of Existing Cloakroom and Toilet Blocks at Velodrome Football Playground and other associated works, Rue Lees	395,000.00	Works Completed
2	Upgrading of Jaynarain Roy Municipal Complex at Charles Regnaud, Eau Coulee	265,000.00	Works Completed
3	Upgrading of Petanque Pitch and Basketball Pitch at Wooton	920,000.00	Works Completed
4	Setting up of open air gym at Residence Joachim	427,800.00	Works Completed

<b>LIGHTING Jul 21- Jun 22</b>		
<b>SN</b>	<b>Month/ Year</b>	<b>Replacement of Lamps</b>
1	Jul-21	72 LED Lamps
2	Aug-21	58 LED Lamps
3	Sep-21	9 LED Lamps
4	Oct-21	4 LED Lamps
5	Nov-21	54 LED Lamps
6	Dec-21	32 LED Lamps
7	Jan-22	19 LED Lamps
8	Feb-22	28 LED Lamps
9	Mar-22	25 LED Lamps
10	Apr-22	105 LED Lamps
11	May-22	34 LED Lamps
12	Jun-22	30 LED Lamps
<b>SN</b>	<b>Month/ Year</b>	<b>Repair of LED Lamps</b>
1	Jul-21	395 LED Lamps
2	Aug-21	410 LED Lamps
3	Sep-21	400 LED Lamps
4	Oct-21	375 LED Lamps
5	Nov-21	398 LED Lamps
6	Dec-21	360 LED Lamps
7	Jan-22	410 LED Lamps
8	Feb-22	357 LED Lamps
9	Mar-22	298 LED Lamps
10	Apr-22	400 LED Lamps
11	May-22	410 LED Lamps
12	Jun-22	365 LED Lamps



# FINANCE DEPARTMENT

Municipal Council of Curepipe

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## Roles and Responsibilities

The Finance Department comprises of the following sections:

- Expenditure
- Pay Administration
- Income
- Store and purchasing
- Examination Unit

The functions of the Finance Department include amongst others:

- Financial Administration
- Budget Preparation of the Council
- Collection of fees
- Payment to suppliers of goods and services
- Preparation of salary and other benefits
- Procurement of goods and services
- Sound financial control
- Close monitoring of expenditure
- Collection of Revenue including arrears
- Preparation of Financial Statements

## Performance Based Budget

Under the Performance Based Budget resources are allocated to two main sub heads namely Administration & Finance and provision of Statutory Services and Other Facilities through the Public Health, Land Use and Planning and the Welfare Departments.

The Revenue from the Council is classified as follows:

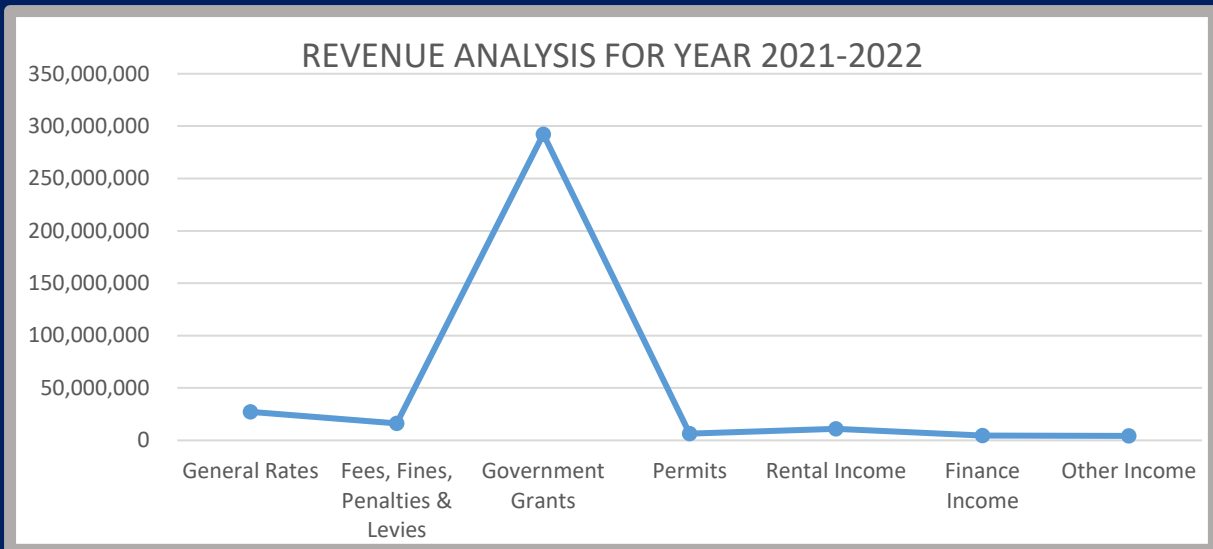
### REVENUE FROM NON-EXCHANGE TRANSACTION

- Government Grant
- General Rates
- Fees, Fines, Penalties and Levies

### REVENUE FROM EXCHANGE TRANSACTION

- Permits
- Rentals
- Finance Income
- Other Income

During the year Government has allocated Council grant amounting to Rs 292,333,751 which is also the main source of revenue and represents 81 % of the Council's total Revenue.



Analysis of actual revenue for July 2021 – June 2022

Figure 1. Above is an illustration of revenue collected by the Municipal Council

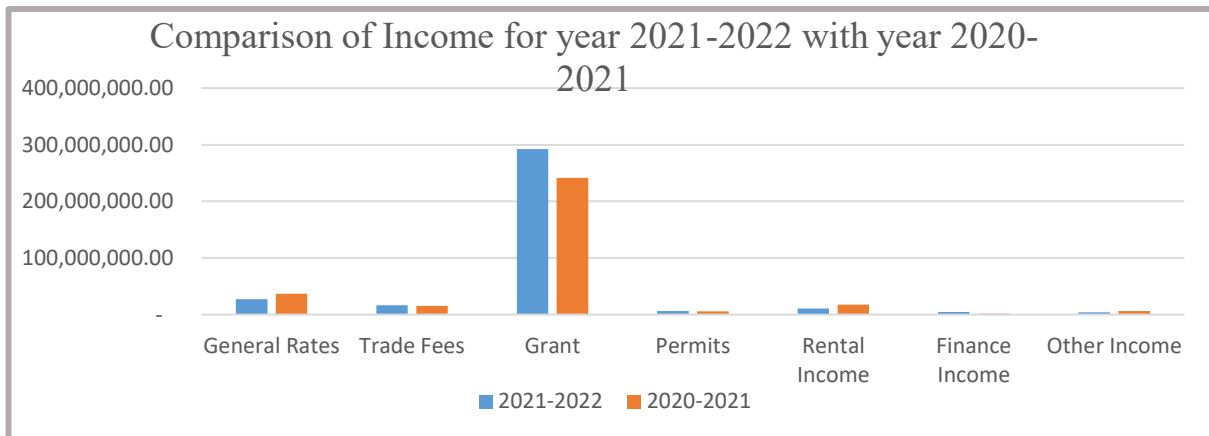


Figure 2. An analysis of revenue has been carried out for year 2021-2022 compared with 2020-2021.

The above chart shows the trend in revenue collected in year 2021-2022 as compared to 2020-2021. During budget speech it was announced that tax on Family Home has been abolished. Hence the amount of rates collected is lower than previous year. Rental on income has also decreased because fees for rental was waived due to covid. Financial income has increased because council has received arrears of interest held at ex Banyan tree bank.

Figure 3. Analysis of expenditure for the year 2021-2022

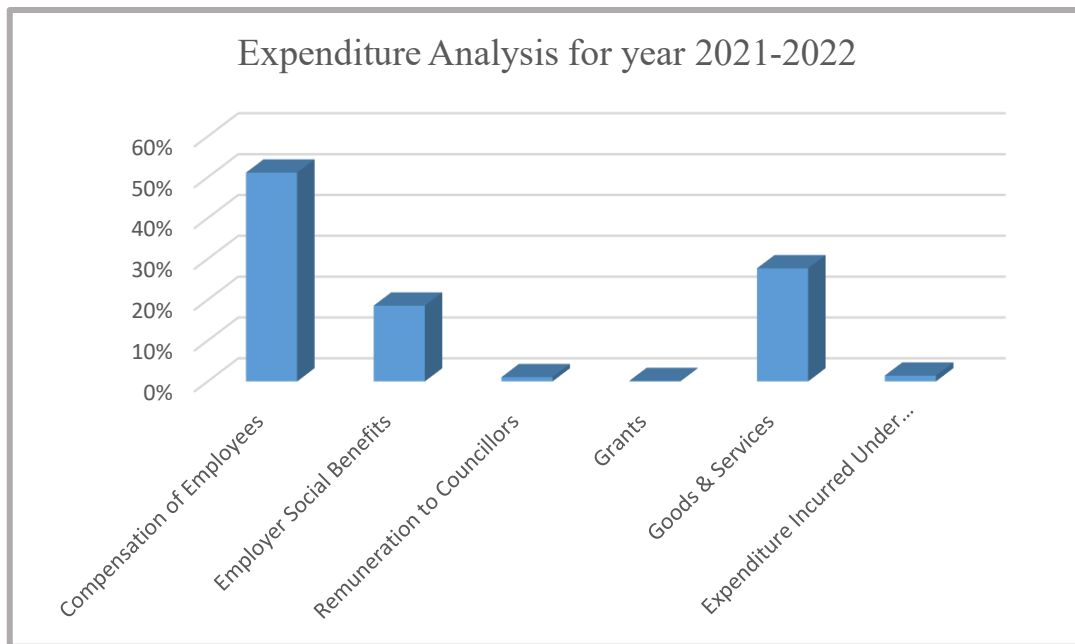
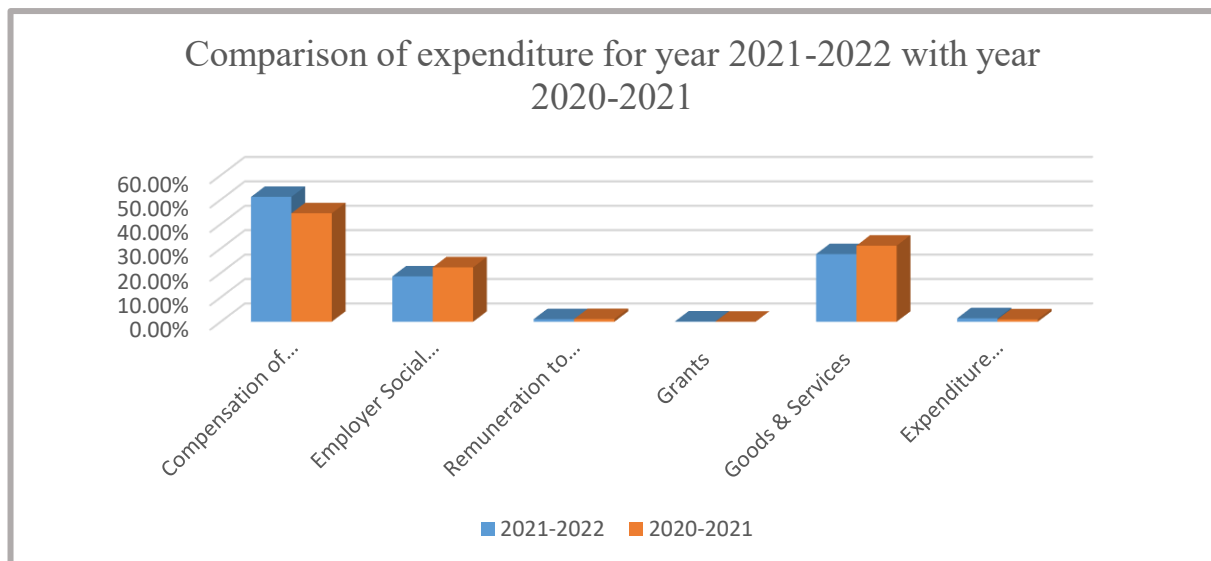


Figure 4. Comparison of expenditure for year 2021/2022 with year 2020/2021



The increase in compensation of employees is due to the impact of PRB report 2021.

In year 2021-2022 less employees took retirement compared to year 2020-2021.

Goods and services have decreased due to the following reasons:

Due to Covid, many Municipal Centres were closed. Hence utility bills were reduced.

Due to lack of staffs, repairs and maintenance of roads and drains could not be carried out.



### Capital Expenditure

The Council has spent an amount of Rs 61,640,830 of which Rs 61,232,400 was acquired by means of capital grants by central Government for the implementation of capital projects and acquisition of fixed assets in the period from July 2021 to June 2022

Figure 5. Capital Expenditure by categories

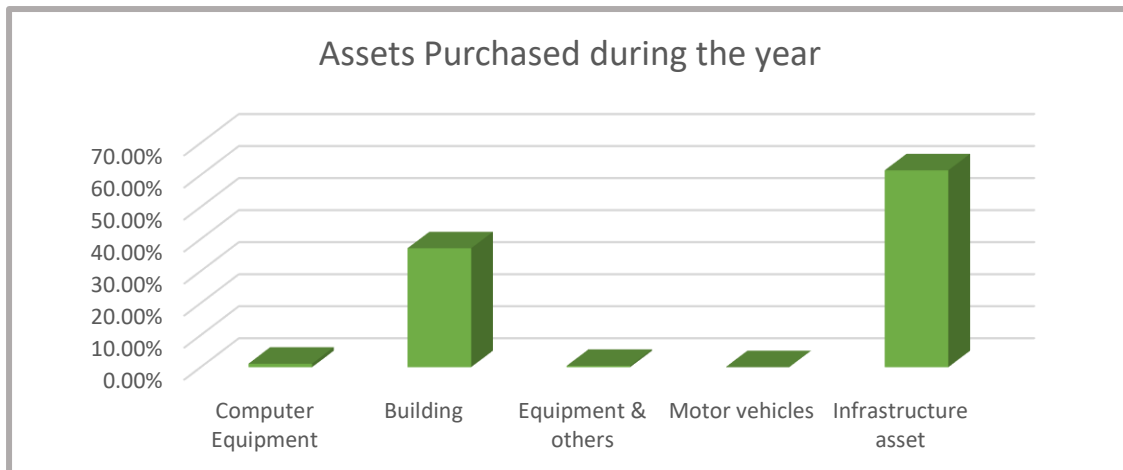
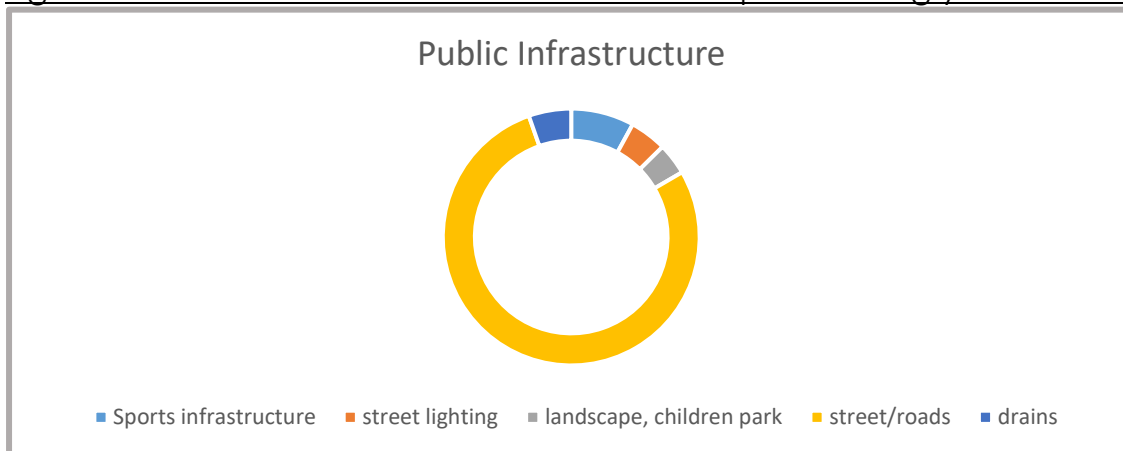


Figure 6. Detail of Public Infrastructure asset acquired during year 2021-2022





<b>THE MUNICIPAL COUNCIL OF CUREPIPE</b>			
<b>STATEMENT OF FINANCIAL POSITION AS AT 30 JUNE 2022</b>			
		<b>As at 30.6.2022</b>	<b>As at 30.6.2021</b>
	<i>Notes</i>	Rs	Rs
<b>ASSETS</b>			
<b>Current Assets</b>			
Cash and Cash Equivalents	<b>5</b>	34,967,404	33,045,623
Investments	<b>6</b>	101,777,488	48,369,123
Receivables From Exchange Transactions	<b>7</b>	30,908,427	120,432,713
Receivables From Non-Exchange Transactions	<b>8</b>	59,613,880	77,135,677
Inventories	<b>9</b>	1,226,936	1,989,750
<b>Total Current Assets</b>		<b>228,494,134</b>	<b>280,972,885</b>
<b>Non - Current Assets</b>			
Property, Plant and Equipment	<b>10</b>	1,055,155,897	982,632,210
<b>Total Non - Current Assets</b>		<b>1,055,155,897</b>	<b>982,632,210</b>
<b>Total Assets</b>		<b>1,283,650,031</b>	<b>1,263,605,095</b>
<b>LIABILITIES</b>			
<b>Current Liabilities</b>			
Payables	<b>11</b>	46,124,105	32,778,141
Refundable Deposits	<b>12</b>	1,045,038	780,248
Prepayment	<b>13</b>	5,295,021	7,949,554
<b>Total Current Liabilities</b>		<b>52,464,164</b>	<b>41,507,943</b>
<b>Non - Current Liabilities</b>			
Long Term Employee Benefits	<b>14</b>	1,219,537,398	1,044,794,894
<b>Total Non - Current Liabilities</b>		<b>1,219,537,398</b>	<b>1,044,794,894</b>
<b>Total Liabilities</b>		<b>1,272,001,562</b>	<b>1,086,302,837</b>
<b>Net Assets</b>		<b>11,648,469</b>	<b>177,302,260</b>
<b>NET ASSETS/EQUITY</b>			
General Fund	<b>15</b>	-127,840,285	37,591,271
Pension Fund	<b>16</b>	59,122,352	59,122,352
Passage Fund	<b>17</b>	13,204,575	13,426,769
Revaluation Reserve	<b>18</b>	67,161,823	67,161,824
<b>Total Net Assets/Equity</b>		<b>11,648,469</b>	<b>177,302,260</b>
<i>Approved in Council Meeting on .....</i>			
.....		.....	
<b>His Worship THE MAYOR</b>		<b>CHIEF EXECUTIVE</b>	



## THE MUNICIPAL COUNCIL OF CUREPIPE

### STATEMENT OF FINANCIAL PERFORMANCE FOR THE YEAR ENDED 30 JUNE 2022 ( Classification of Expenditure by Nature)

		As at 30.6.2022	As at 30.6.2021
	<i>Notes</i>	Rs	Rs
<b>REVENUE</b>			
<i>Revenue From Exchange Transactions</i>			
Permits	<b>19</b>	6,300,094	5,427,406
Rental Income	<b>20</b>	18,287,581	13,891,388
Finance Income	<b>21</b>	2,718,022	3,269,102
Other Income	<b>22</b>	1,529,186	2,535,728
<b>Total</b>		<b>28,834,884</b>	<b>25,123,624</b>
<i>Revenue From Non-Exchange Transaction</i>			
General Rates	<b>23</b>	38,948,640	32,331,442
Fees, Fines, Penalties and Levies	<b>24</b>	15,302,600	15,439,625
Government Grants	<b>25</b>	358,753,484	290,190,737
<b>Total</b>		<b>413,004,724</b>	<b>337,961,804</b>
<b>Total Revenue</b>		<b>441,839,608</b>	<b>363,085,429</b>
<b>Expenses</b>			
Compensation of Employees	<b>26</b>	182,557,687	162,007,012
Employers Social Benefits	<b>27</b>	13,295,016	81,617,647
Remuneration to Councillors	<b>28</b>	4,128,700	4,015,470
Grants	<b>29</b>	409,013	95,000
Goods and Services	<b>30</b>	106,399,901	111,459,388
Contributions	<b>31</b>	-6,614,268	57,427,417
Expenses incurred under other			
Government Grants	<b>32</b>	5,495,855	3,624,306
Depreciation	<b>33</b>	3,834,476	4,344,099
Increase/decrease in Provision for Bad and Doubtful Debts	<b>34</b>	1,242,613	(1,141,212)
Baddebts written off	<b>34A</b>	23,349,750	
Pension Charge - IPSAS 39	<b>35</b>	55,047,686	(32,565,814)
<b>Total Expenditure</b>		<b>389,146,430</b>	<b>390,883,314</b>
<b>Surplus/(Deficit) before other Gains/ Losses</b>		<b>52,693,178</b>	<b>(27,797,885)</b>
<b>Other Gains/(Losses)</b>			
Profit on Disposal of assets		472,505.00	
<b>Surplus/(Deficit) for the year</b>		<b>53,165,683</b>	<b>(27,797,885)</b>
Capital grant from Central Government has been recognised as revenue and the authorised expenditure has been made in line with IPSAS 23.			



**THE MUNICIPAL COUNCIL OF CUREPIPE**  
**STATEMENT OF CASH FLOWS AS AT 30 JUNE 2022**

	2021-2022	2020-2021
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>		
<b>Receipts</b>	Rs	Rs
General Rates	27,176,494	36,728,823
Fees, Fines, Penalties & Levies	16,339,850	15,532,975
Government Grants	358,753,485	290,190,737
Permits	6,300,094	5,754,876
Rental Income	10,886,166	17,469,969
Finance Income	4,723,720	1,758,678
Other Income	4,296,003	6,146,614
	428,475,813	373,582,671
<b>Payments</b>		
Compensation of Employees	196,923,824	161,984,530
Employer Social Benefits	71,483,455	81,257,651
Remuneration to Councillors	4,040,500	4,015,470
Grants	409,013	95,000
Goods & Services	106,657,450	113,647,828
Expenditure Incurred Under Other Government Grants	5,495,855	3,624,307
	385,010,098	364,624,785
<b>Net cash flows from operating activities</b>	<b>43,465,715</b>	<b>8,957,886</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>		
Purchase of Property, Plant and Equipment	(76,842,771)	(59,224,038)
Proceeds from sales of Property, Plant and Equipment	957,100	33,500
Investment made during the year		-
Investments matured during the year	34,341,736	119,709,221
<b>Net cash flows from Investing activities</b>	<b>(41,543,935)</b>	<b>60,518,684</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>		
Proceeds From Borrowings	-	-
Repayment of Borrowings	-	-
<b>Net cash flows from financing activities</b>	<b>-</b>	<b>-</b>
<b>Transfer to Government Consolidated fund</b>		<b>(110,000,000)</b>
<b>Net Increase/(Decrease) in cash &amp; cash equivalents</b>	<b>1,921,781</b>	<b>69,476,570</b>
Net Increase/(Decrease) In Cash and Cash Equivalents	1,921,781	(40,523,430)
<b>Cash and Cash Equivalents at beginning of period</b>	<b>33,045,623</b>	<b>73,569,053</b>
<b>Cash and Cash Equivalents at end of period</b>	<b>34,967,404</b>	<b>33,045,623</b>



*Notes to the Cash Flow Statement*

*(a) Cash and Cash Equivalents*

Cash and Cash equivalents included in the Statement of Cash Flows consist of balances with banks and comprise of the following Statement of Financial Position amounts:

	2021-2022	2020-2021
	MUR	MUR
Balances with banks	34,964,004	33,035,823
Cash in hand	3,400	9,800
	<b>34,967,404</b>	<b>33,045,623</b>

*(b) Property, Plant and Equipment*

During the period, the Council acquired property, plant, and equipment with an aggregate cost of Rs 61,640,830.77, of which Rs 61,232,400.77 was acquired by means of capital grants by the Central Government. Cash payments of Rs 59,224,037.67 were made to purchase property, plant and equipment.

©Reconciliation of Net Cash Flows from Operating Activities to Net Surplus/(Deficit) from Ordinary Activities

***Reconciliation of net cash flow from operating activities to surplus/Deficit***

	Rs
Surplus/(Deficit)	53,165,683
Car loan	2,182,204
Deposit	584,713
Adjustment in receivables	(13,441,857)
Adjustment in prepayment	(2,688,756)
Baddebts written off	23,349,750
Adj in provision for baddebts	1,242,614
Adjustment in stock	762,814
Depreciation	3,834,476
Contribution to fund- Sick, Vacation, Passage	(6,614,268)
Pension charge- Ipsas 39	55,047,686
LA share to sicom for pensioners	(72,130,648)
Contribution to fund at sicom	(12,492,703)
Adjustment in Payables	10,664,006
<b>Net Cash Flow from Operating Activities</b>	<b>43,465,715</b>



**MUNICIPAL COUNCIL OF CUREPIPE**

**STATEMENT OF CHANGES IN NET ASSETS/EQUITY FOR THE YEAR ENDED 30 JUNE 2022**

	General Fund	Pension fund Prior to 2008	Passage Fund	Revaluation Reserve	Total
	Rs	Rs	Rs	Rs	Rs
<b>Balance as at 1 July 2020</b>	201,106,939	107,122,352	11,503,125	0	319,732,416
Surplus/Deficit for the period	-27,797,885				-27,797,885
Remeasurement of Pension Liability	-105,996,898				-105,996,898
Adjustment in payables	-1,946,950				-1,946,950
Adjustment in receivables	-5,668,146				-5,668,146
Creditors reverted to revenue	40,414,143				40,414,143
Adjustment in bank balance	-11,981				-11,981
Contribution			1,923,643		1,923,643
Derecognition/revaluation of assets	-507,951			67,161,823	66,653,872
Transfer to consolidated fund	-62,000,000	-48,000,000			-110,000,000
<b>Balance as at 30 June 2021</b>	<b>37,591,271</b>	<b>59,122,352</b>	<b>13,426,768</b>	<b>67,161,823</b>	<b>177,302,260</b>
<b>Balance as at 1 July 2021</b>	37,591,271	59,122,352	13,426,768	67,161,823	177,302,260
Surplus/Deficit for the period	53,165,683				53,165,683
Remeasurement of Pension Liability-Unfunded	-69,911,969				-69,911,969
Remeasurement of Pension Liability-Funded	-140,798,276				-140,798,276
Adjustment in receivables/prepayment	-7,886,994				-7,886,994
Contribution to/from fund			-222,193		-222,193
<b>Balance as at 30 June 2022</b>	<b>-127,840,285</b>	<b>59,122,352</b>	<b>13,204,575</b>	<b>67,161,823</b>	<b>11,648,511</b>



MUNICIPAL COUNCIL OF CUREPIPE							
STATEMENT OF COMPARISON OF BUDGET VS ACTUAL AMOUNT AS AT 30 JUNE 2022							
Particulars	Note	Approved Original Budget 2021-2022	Adjustments / Virement	Approved Revised Budget 2021-2022	Actual Amounts	Difference Between Revised and Original Budgets	Difference Between Revised and Actual Amount
		Rs	Rs	Rs	Rs	Rs	Rs
<b>Revenue(Non-Exchange)</b>							
General Rates	36	39,900,040		39,900,040	27,176,494	0 -	12,723,546
Fees, Fines and Penalties	37	15,000,000		15,000,000	16,339,850	0	1,339,850
Government Grant	38	242,000,000		242,000,000	292,333,751	0	50,333,751
Capital Grants Revenue	39	-		66,419,733	66,419,733	66,419,733	-
<b>Total Revenue from Non-Exchange</b>		<b>296,900,040</b>	<b>-</b>	<b>363,319,773</b>	<b>402,269,828</b>	<b>66,419,733</b>	<b>38,950,055</b>
<b>Revenue from Exchange</b>						<b>0</b>	<b>-</b>
Building and Land Use Permit Fees	40	7,100,000		7,100,000	6,300,094	0 -	799,906
Rental Income	41	20,808,600		20,808,600	10,886,166	0 -	9,922,434
Financial Income	42	4,000,000		4,000,000	4,723,720	0	723,720
Other Income	43	8,509,295		8,509,295	4,296,003	0 -	4,213,292
<b>Total Revenue from Exchange</b>		<b>40,417,895</b>	<b>-</b>	<b>40,417,895</b>	<b>26,205,984</b>	<b>0 -</b>	<b>14,211,911</b>
<b>Total Revenue</b>		<b>337,317,935</b>	<b>-</b>	<b>403,737,668</b>	<b>428,475,812</b>	<b>66,419,733</b>	<b>24,738,144</b>
Particulars	Note	Approved Original Budget 2021-2022	Adjustments / Virement	Approved Revised Budget 2021-2022	Actual Amounts as per FS	Difference Between Revised and Original Budgets	Difference Between Revised and Actual Amount
<b>Expenses</b>							<b>-</b>
Compensation of Employees & Employer Social Benefits	44	241,513,473	15,239,423	256,752,896	280,335,655	15,239,423 -	23,582,759
Remuneration of Councillors	45	3,894,562	491,375.00	4,385,937	4,128,700	491,375	257,237
Grants	46	216,000	0	216,000	409,013	0 -	193,013
Cost of Utilities	47	18,576,400	-565,900	18,010,500	17,692,077	-565,900	318,423
Motor Vehicle Expenses	48	6,027,617	1,194,191	7,221,808	6,303,826	1,194,191	917,982
Repairs & Maintenance	49	13,224,264	-311,123	12,913,141	9,947,878	-311,123	2,965,263
Professional and Legal Fees	50	1,150,000	0	1,150,000	781,850	0	368,150
Other Administrative cost	51	5,486,500	260,603	5,747,103	5,208,363	260,603	538,740
Cultural, Educational, social, sports and other activities & other Administrative Costs	52	278,870	208,968	487,838	186,061	208,968	301,777
Hired And Contracted Services	53	66,950,249	2,351,581	69,301,830	66,279,846	2,351,581	3,021,984
						0	-
<b>Total Expenses</b>		<b>357,317,935</b>	<b>18,869,118</b>	<b>376,187,053</b>	<b>391,273,269</b>	<b>18,869,118</b>	<b>- 15,086,216</b>
<b>Surplus/Deficit for the Period</b>		<b>-20,000,000</b>	<b>-18,869,118</b>	<b>27,550,615</b>	<b>37,202,543</b>	<b>47,550,615</b>	<b>9,651,928</b>



## THE MUNICIPAL COUNCIL OF CUREPIPE

### NOTES TO THE ACCOUNTS

<u>Particulars</u>	<u>Notes</u>	2021-2022	2020-2021
<b>Cash and Cash Equivalents</b>		Rs	Rs
<i>Cash at Bank</i>			
SBM bank Savings account		46,114,939	42,033,466
Non SBM Bank Savings Accounts		306,781	1,549,212
Cash in hand		3,400	9,800
SBM Bank Current Account		- 11,457,717	- 10,546,855
	<b>5</b>	<b>34,967,404</b>	<b>33,045,623</b>
<b>Investments</b>			
Investment in Treasury Bills		46,784,563	48,369,123
Investment in Fixed Deposit		54,992,925	
	<b>6</b>	<b>101,777,488</b>	<b>48,369,123</b>
<b>Receivables From Exchange Transactions</b>			
Receivable Permits-Bus Toll			-
Receivables-Other income		364,507	364,507
Receivables- Rental Market, Fair, Advertising space, Lease of land		26,851,155	26,619,743
Interest Receivables		3,692,765	5,698,463
Investment Receivables			87,750,000
	<b>7</b>	<b>30,908,427</b>	<b>120,432,713</b>
<b>Receivables From Non Exchange Transactions</b>			
Advances on car loan		6,800,864	7,093,669
Receivable - General rates		51,336,741	44,178,734
Receivables-Trade Fees			23,664,150
Receivables-Trade Fees-CBRD		1,476,275	2,199,125
	<b>8</b>	<b>59,613,880</b>	<b>77,135,677</b>
<b>Inventories</b>			
Stock Store		1,226,936	1,989,750
	<b>9</b>	<b>1,226,936</b>	<b>1,989,750</b>
<b>Property, Plant and Equipment</b>		1,055,155,897	982,632,210
	<b>10</b>	<b>1,055,155,897</b>	<b>982,632,210</b>
<b>Payables</b>			
Retention Money		11,735,409	10,582,647
Accruals		34,388,696	22,195,494
	<b>11</b>	<b>46,124,105</b>	<b>32,778,141</b>





<b>Refundable Deposits</b>			
Casernes/ Charles regnaud complex		158,584	164,584
Municipal Cemetery vault		6,000	6,000
CEB	-	15,300	- 15,300
CWA	-	2,125	- 2,125
WMA	-	4,425	- 4,425
CWA VAT		14,700	14,700
Special Deposit		641,092	414,402
DEPOSIT STADIUM		9,000	9,000
Municipal Fines		49,982	49,982
Deposit for Library Subscribers		187,530	143,430
	<b>12</b>	<b>1,045,038</b>	<b>780,248</b>
<b>Prepayments</b>			
General Rate		4,479,715	7,511,076
Self Assessment			272,083
Rental Fair and Markets		698,640	55,812
Rental of Commercial at Ian Palach		38,478	
Lease of Land		57,852	91,248
Publicity Fee		5,101	5,101
House rent and phoenix camp mineral		15,235	14,235
Bus toll			
	<b>13</b>	<b>5,295,021</b>	<b>7,949,554</b>
<b>Long Term Employee Benefits</b>			
Provision for Unutilized Sick Leave Pay		43,023,151	39,187,675
Retirement Benefit Obligations-Funded		274,054,743	128,788,595
Retirement Benefit Obligations-Unfunded		854,946,055	819,077,624
Provision for Vacation Leave		47,513,449	57,741,000
	<b>14</b>	<b>1,219,537,398</b>	<b>1,044,794,894</b>
<b>General Fund</b>			
Balance at 1 July		37,591,271	201,106,939
Surplus/Deficit for the period		53,165,683	-27,797,885
Adjustment for IPSAS 39 Funded		-140,798,276	
Adjustment for IPSAS 39 Undunded		-69,911,969	
Prior Year Adjustment for Other Balances		-7,886,994	
Adjustment in Receivables			-5,668,146
Adjustment in bank balances			-11,981
Adjustment in payables			-1,946,950
Adjustment in Property Plant Equipment			
Remeasurement of Pension Liability equivalents			-105,996,898
Creditors reverted to revenue			40,414,143
Transfer to Consolidated Fund			-62,000,000
Derecognition of vested land			-507,951
Adjustment for depreciation icw disposal of assets			
<b>Balance as at 30 June</b>	<b>15</b>	<b>-127,840,285</b>	<b>37,591,271</b>



<b>Pension Fund</b>			
Balance at 1 July		59,122,352	107,122,352
Removal from fund			
Transfer to fund			-48,000,000
<b>Balance as at 30 June</b>	<b>16</b>	<b>59,122,352</b>	<b>59,122,352</b>
<b>Passage Fund</b>			
<b>Passage Fund</b>		<b>13,204,575</b>	<b>13,426,768</b>
	<b>17</b>	<b>13,204,575</b>	<b>13,426,768</b>
<b>Revaluation Reserve</b>			
Revaluation Reserve		<b>67,161,823</b>	<b>67,161,823</b>
	<b>18</b>	<b>67,161,823</b>	<b>67,161,823</b>
<b>Permits</b>			
Building and Land Use Permit		3,114,934	2,017,757
Development Permit-residential and commercial			0
Processing Fee for Development Permit		1,200	112,700
Excavation Permit		201,411	204,150
Bus Toll		2,968,550	3,083,800
Enclosure			0
Obstruction of Road		14,000	9,000
Excision of Land			
<b>Total</b>	<b>19</b>	<b>6,300,094</b>	<b>5,427,406</b>
<b>Rental Income</b>			
Rental Fair and Markets		9,218,305	5,829,008
Rental-Casernes charles regnaud complex		2,250	161,250
Rental Square Bruce			-2,435,000
Rental of Commercial at Ian Palach		2,187,851	865,392
rental of stadium/football ground			82,000
Rental of Gym		1,250	573,826
Rental Fair at Square Bruce			
Rental-commercial space kiosk balamoody			
Lease of Land		5,588,282	6,438,772
Publicity Fee		1,092,613	1,848,701
Rental Advertising Space		163,371	494,980
Rent-House rent and phoenix camp mineral		33,660	32,460
<b>Total</b>	<b>20</b>	<b>18,287,581</b>	<b>13,891,388</b>
<b>Finance Income</b>			
Interest on Fixed Deposits		2,504,407	3,004,935
Interest on Car loans		213,615	264,167
<b>Total</b>	<b>21</b>	<b>2,718,022</b>	<b>3,269,102</b>



<b>Other Income</b>			
Fines for librarian subscribers		19,044	34,047
Internet access fee		6,960	8,471
Library Subscription Fee		11,740	9,080
Photocopy		704	494
tender		2,400	0
Banners fees		3,000	9,000
Posters			0
Burial fees		178,250	214,000
Cemetery Fees			0
Cremation Fees		571,000	498,000
Removal of waste			0
Copy of receipt		200	170
Court fees		3,500	18,700
Donation			0
Performance Bond			5,000
Miscellaneous Revenue		242,118	772,130
Expenditure Credit		45,971	
Sale of Tenders Documents			
Water Charges		1,560	1,260
Refund for use of Diesel from Associations		0	55,000
Paid Toilets		121,500	
BLP Fines			
stale cheques		321,238	910,376
	<b>22</b>	<b>1,529,186</b>	<b>2,535,728</b>
<b>General Rates</b>			
General Rates		38,221,418	31,609,660
Self Assessment		727,221	721,782
	<b>23</b>	<b>38,948,640</b>	<b>32,331,442</b>
<b>Fees, Fines, Penalties and Levies</b>			
Trade Fees			15,439,625
Refund Trade Fees by CBRD		15,277,500	
Trade Fee by Standing Order		22,500	
Trade waste and Refuse collection		2,600	
<b>Total</b>	<b>24</b>	<b>15,302,600</b>	<b>15,439,625</b>
<b>Government Grants</b>			
Grant in Aid		281,206,082	234,300,217
Capital Grants		66,419,733	48,917,870
Other Government Grants	<b>25.1</b>	<b>11,127,669</b>	<b>6,972,650</b>
	<b>25</b>	<b>358,753,484</b>	<b>290,190,737</b>
<b>Other Government Grants</b>			
Social & Cultural Activities	<b>25.1</b>		<b>600,000</b>
Refund electricity metro		<b>370,464</b>	
Interim Allowance		<b>2,340,000</b>	<b>2,634,000</b>
Cleaning of Drains		<b>618,139</b>	<b>99,708</b>
Ewaste/Bulky Waste		<b>1,240,231</b>	<b>933,479</b>
Embellishment program		<b>667,041</b>	<b>321,217</b>
Post Cyclone Batsirai		<b>976,929</b>	
refund CSG		<b>4,914,866</b>	<b>2,286,249</b>
Upgrading of Counter			<b>97,997</b>



		<b>11,127,669</b>	<b>6,972,650.20</b>
<b>Compensation of Employees</b>			
<b>Staff Costs</b>			
<b>Basic Salary</b>		<b>131,354,159</b>	<b>118,340,067</b>
<b>Allowance</b>		<b>9,940,847</b>	<b>10,615,579</b>
<b>Cash in lieu of Sick Leave</b>		<b>8,174,581</b>	<b>3,571,433</b>
<b>End of year Bonus</b>		<b>13,705,971</b>	<b>14,176,320</b>
<b>Uniform Allowance</b>		<b>2,404,109</b>	<b>2,854,490</b>
<b>Other Staff Costs</b>			
<b>Travelling and Transport</b>		<b>10,760,218</b>	<b>10,010,931</b>
<b>Staff Welfare Sports and Leisure and Training</b>		<b>73,046</b>	<b>673,210</b>
<b>Passage Benefit</b>		<b>6,144,756</b>	<b>1,764,982</b>
	<b>26</b>	<b>182,557,687</b>	<b>162,007,012</b>
<b>Employers Social Benefits</b>			
Contribution to pension fund/EFW		10,497,420	19,974,769
contribution to Family Protection Scheme		2,797,596.00	2,456,662.00
Pension		-	50,467,611.00
Gratuities		-	8,718,605.00
	<b>27</b>	<b>13,295,016</b>	<b>81,617,647</b>
<b>Remuneration to Councillors</b>			
Allowance to Mayor and Councillors		4,040,500	4,015,470
Overseas Travel		88,200	
	<b>28</b>	<b>4,128,700</b>	<b>4,015,470</b>
<b>Grants</b>			
Grants to Sports Clubs		409,013	95,000
	<b>29</b>	<b>409,013</b>	<b>95,000</b>
<b>Goods and Services</b>			
Cost of Utilities	<b>30.1</b>	17,692,077	20,265,734
Motor Vehicles Running Expenses	<b>30.2</b>	6,303,826	4,260,203
Repairs and Maintenance	<b>30.3</b>	9,947,878	7,895,561
Legal and Professional Fees	<b>30.4</b>	781,850	11,602,750
Other Administrative Cost	<b>30.5</b>	5,208,363	4,935,410
Cultural, Educational, Social, Sports Activities	<b>30.6</b>	186,061	1,157,412
Hired and Contractual Services	<b>30.7</b>	66,279,846	61,342,318
	<b>30</b>	<b>106,399,901</b>	<b>111,459,388</b>
<b>Cost of Utilities</b>	<b>30.1</b>		
Electricity Charges		15,313,825	17,753,565
Telephone Charges		1,351,383	1,618,530
Water Charges		1,026,869	893,639
		<b>17,692,077</b>	<b>20,265,734</b>
<b>Motor Vehicles Running Expenses</b>	<b>30.2</b>		
Fuel and Oil		4,984,481	2,823,664
Hire of Vehicles			5,700
Repairs and Maintenance of vehicles		1,319,345	1,430,839
		<b>6,303,826</b>	<b>4,260,203</b>
<b>Repairs and Maintenance</b>	<b>30.3</b>		
Maintenance of Buildings		2,753,076	2,479,852
Maintenance of Grounds		1,823,005	446,365



Maintenance of Plant, Equipment and Furniture		1,228,357	1,755,091
Maintenance of Drains and Roads		4,143,440	3,214,253
		<b>9,947,878</b>	<b>7,895,561</b>
<b>Legal and Professional Fees</b>	<b>30.4</b>		
Audit Fees		425,000	1,275,000
Electoral Expenses			
Fees/Retainer Fees to Legal Advisers			327,750
Consultancy Fees		356,850	10,000,000
		<b>781,850</b>	<b>11,602,750</b>
<b>Other Administration cost</b>	<b>30.5</b>		
Cleaning materials		150,828	173,728
Office Sundries		295,456	243,808
Small Tools and Equipment		437,555	471,464
Bank Charges		159,997	1,000
Printing and Stationery		1,553,003	2,185,608
Insurance		802,736	726,439
Books and Periodicals		238,512	311,109
Subscription fees		745,905	
Postage		291,700	570,000
Other Expenses		155,560	
Committee Expenses/refreshment		377,111	252,254
		<b>5,208,363</b>	<b>4,935,410</b>
<b>Cultural, Educational ,Social ,Sports and Other Activities</b>	<b>30.6</b>		
Cultural Activities		12,690	639,060
Educational Activities		24,920	103,996
Social Activities		106,748	233,964
Sports Activities		41,703	178,892
Other			1,500
		<b>186,061</b>	<b>1,157,412</b>
<b>Hired and Contractual Services</b>	<b>30.7</b>		
Security Services		4,104,167	16,234,026
Cleaning and Other Services		8,752,647	2,339,740
Scavenging services		53,423,032	42,768,552
		<b>66,279,846</b>	<b>61,342,318</b>
<b>Contributions</b>			
Passage Fund		-222,193	1,923,643
Employee benefit			9,864,225
Vacation fund		- 10,227,551	45,639,549.06
Pension fund-transfer to pens.fund			-
Sick leave fund		3,835,476	-
Contribution for replacement of vehicles and equipment			-
Additional contribution for past service liability (See note below)			
	<b>31</b>	<b>-6,614,268</b>	<b>57,427,417</b>



<b>Expenditure incurred under other Government Grants</b>			
CONSULTANCY SERVICES FOR DESIGN AND SUPERVISION OF NEW MODERN MARKET FAIR AND EXHIBITION CENTRE.			
MAINTENANCE OF DRAINS		3,177,946	1,792,620
Republic Day		192,803	
Rodent control			209,114
Cleaning ICW Batsirai cyclone		665,431	
Social and Cultural activities			474,000
Cleaning and Embellishment		475,884	289,811
CLEANING OF BARELANDS		983,792	240,533
Bulky waste /ewaste			434,877
cleaning and disinfection of bustop			183,352
<b>Total</b>	<b>32</b>	<b>5,495,855</b>	<b>3,624,306</b>
<b>Depreciation</b>			
Motor Vehicles		3,520,627	3,601,392
Computer Equipment		313,850	742,707
<b>Total</b>	<b>33</b>	<b>3,834,476</b>	<b>4,344,099</b>
<b>Increase in Provision for Bad and Doubtful Debts</b>			
General Rate -15%		1,310,694	-434,539
Forum fair -36%			
Rental Market & Fairs (10%)		-68,081	-674,148
Bus toll (10%)			-32,525
<b>Total</b>	<b>34</b>	<b>1,242,613</b>	<b>-1,141,212</b>
<b>Bad debts</b>			
Bad debts written off- Trade fees		23,349,750	0
	<b>34A</b>	<b>23,349,750</b>	
<b>Pension Charge- IPSAS 39</b>			
charge for the year-funded liability		16,960,576	- 32,565,814
charge for the year-unfunded liability		38,087,110	
	<b>35</b>	<b>55,047,686</b>	<b>- 32,565,814</b>



### Comparison of Budget and Actual Amount as at 30 June 2022

Notes	
36	Following Budget speech held on 7 June 2022 it was announced that tax on family home is being abolished. Hence amount budgeted was not received.
37	CBRD is issuing new permit to new trade
38	Other grant received for E-waste, cleaning of drains, Embellishment, Bulky Waste, refund CSG, Interim Allowance and refund of PRB
39	Apart from Grant In Aid, the Council obtained Capital Grant to implement major projects
40	BLP depends on number of applications received
41	Due to covid, Municipal centres were closed and Many stall payers were not working. Hence expected rental fees were not received. The Gymnasium was being used as vaccination centre
42	Arrears on Interest was received from Silver bank
43	Due to Covid, Library was not working, on the other hand, LAGU has increased revenue for certain items which have not been realised such as collection of arrears Rs 6,179,595.
44	It is due to the impact of PRB
45	Provision was made for PRB allowance for Councillors. However, no PRB allowance was paid to Councillors.
46	Additional grants were approved from General Fund.
47	Due to Covid many municipal centres were closed and utility bills were reduced
48	Fleet of vehicles have been renewed, so cost of maintenance has reduced.
49	Due to lack of staffs, repairs and maintenance of roads and drains could not be carried out
50	Audit of Financial Statements have not been finalised and payment was not effected
51	Due to Covid many municipal centres and library were closed. So, the administrative cost was reduced
52	Lesser Cultural and Social activities were organised during the year.
53	Due to Covid Councils could not carry business as usual and many contracted services were reduced

# NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2022

## 1. GENERAL INFORMATION

In 1878, the then Governor of Mauritius drew up a plan whereby Curepipe was named the village of Curepipe. By the end of 1889, through Ordinance No 12, announced that the village of Curepipe be raised of a town and granted its constitution. It was administered by a Board of Commissioners. In 1925, the Board was changed into Municipality.

The Municipal Council of Curepipe is a corporate body established under Section 5 of the Local Government Act 2011 as amended. It operates under the aegis of the Ministry of Local Government and Disaster Risk Management. The place of management is at Queen Elizabeth Street Curepipe.

## 2. FUNCTIONS OF THE COUNCIL

The functions of the Council as set out under Section 50 of the Local Government Act 2011 are:

- Develop, implement and monitor its strategic plans and budgets
- Plan for and provide services and facilities for the local Community
- Raise revenue to enable the Council to perform its functions
- Develop, implement and monitor its corporate and financial management control techniques
- Establish norms and standards in the conduct of its affairs
- Perform and discharge the functions and exercise the powers under the Local Government Act or any other enactment relating to Local Authorities and
- Do such things as are incidental or conducive to the performance of any of its function under the Act.

## 3. BASIS OF PREPARATION

### 3.1 Statements and Statement of Compliance

The preparation of the financial statements of the Municipal Council for the year ended 30 June 2022 is governed by Sections 132 and 133 of the Local Government Act 2011, as amended.

On 27 February 2017, the Ministry of Finance and Economic Development decided that all Local Authorities shall prepare their financial statements in accordance with International Public Sector Accounting Standards (IPSAS) accrual basis with effect from 1<sup>st</sup> July 2017.

The financial statements for the year ended 30 June 2017 were based on Generally Accepted Accounting Principles.

The financial statements of the Municipal Council of Curepipe have been prepared in accordance with the IPSAS issued by the International Public Sector Accounting Standards Board (IPSASB) which is a Board of the International Federation of Accountants (IFAC). Where an IPSAS does not address a particular issue, the appropriate International Financial Reporting Standards (IFRSs) and International Accounting Standards (IASs) of the International Accounting Standards Board (IASB) are applied. The financial statements have been prepared on an accrual and going-concern basis and the accounting policies have been applied consistently throughout the period. They have been prepared on the historical cost basis, except for the revaluation of certain properties and financial instruments.



### 3.2 Applicable IPSASs

The Municipal Council of Curepipe has adopted IPSAS that are relevant to its operation for the accounting period 1 July 2021 to 30 June 2022.

The following standards have been adopted by the Council for this Financial Year

<b>IPSAS</b>		<b>Description</b>
IPSAS	1	Presentation of Financial Statements
IPSAS	2	Cash Flow Statements
IPSAS	3	Accounting Policies Changes in Accounting Estimates and Errors
IPSAS	9	Revenue from Exchange Transactions
IPSAS	12	Inventories
IPSAS	13	Leases
IPSAS	14	Events After the Reporting Date
IPSAS	17	Property, Plant and Equipment
IPSAS	19	Provisions, Contingent Liabilities and Contingent Assets
IPSAS	20	Related Party Disclosures
IPSAS	21	Impairment of Non-Cash-Generating Assets
IPSAS	23	Revenue from Non-Exchange Transactions (Taxes and Transfers)
IPSAS	24	Presentation of Budget Information in Financial Statements
IPSAS	31	Intangible Assets
IPSAS	33	First-time Adoption of Accrual Basis IPSAS
IPSAS	39	Employee Benefits



### 3.3 Budget Information

Budget information of local authorities are required to be made readily available for public inspection under Section 85(e) of the Local Government Act 2011 as amended.

The annual budget is prepared on the accruals basis for estimated expenditure and cash basis for income. The budget is presented in a Performance Based Budget (PBB) format.

After its approval by the Council on 30 July 2020, the budget estimates were submitted to the parent Ministry for its approval as per Section 85 (2) (d) of the Local Government Act 2011 as amended. The budget was approved on 12 August 2020 after the Local Government Governance Unit having carried out adjustments to the original budgetary provisions.

During the financial year 2019/2020 The Council carried out monthly budget monitoring exercise to identify the need for any additional funding and a final revised budget estimates with expected expenditure and revenue were approved by the Minister under Section 85 (3) (d) of the Local Government Act 2011 as amended.

Any difference between revised and actual expenditure and revenue is provided in the notes to the financial statements. The explanation gives the reasons for overall growth or decline in the budget and detail information of overspending and/or underspending on line items.

### 3.4 Critical Accounting Estimates, Assumption and Judgements in Applying Accounting Policies and Estimates

The preparation of the financial statements in conformity with IPSAS requires the Municipal Council to make certain accounting estimates and judgements that have an impact on the policies and the amounts reported in the financial statements. Estimates and judgements are continually evaluated and based on historical experiences and other factors, including expectations of future events that are believed to be reasonable at the time such estimates and judgements are made, although actual experience may vary from these estimates. The estimates and assumptions that have a significant risk of causing adjustment to carrying amounts of assets and liabilities are discussed below:

(i) Provisions

Provisions are measured at the management's best estimation of the potential financial obligation based on the information available at the reporting date.

(ii) Provision for Bad and Doubtful Debts

Provision is made when there is objective evidence that the Municipal Council will not be able to collect certain debts. This is made based on detailed analysis and historical experience. A provision for bad and doubtful debts of 15% has been made on General Rate, 36% on Rental Forum, 10% on Rentals Market, Kiosks and Forum Fairs.

(iii) Useful Economic Life and Residual Values

The economic useful life and its residual value is assessed based on the nature of the asset, its susceptibility and adaptability to changes in technology and process; the environment where the asset is deployed; expert advice; financial capacity to replace the asset; and change in the market in relation to the asset.

(iv) Fair Value Estimation

Financial assets and financial liabilities recognized in the Statement of Financial Position are derived from the active market, based on the market price. In the absence of an active market the fair value is determined using valuation techniques such as discounted cash flow model. The inputs to the models are obtained from the market, otherwise judgment is required in establishing fair value. Judgment includes the consideration of inputs like liquidity risk, credit risk and volatility. Any change in assumptions may affect the fair value of the assets and liabilities.

(v) Defined Benefit Obligations

The present value of the post-employment pension obligations depends on a number of factors that are determined on an actuarial basis using a number of assumptions such as discount rate, expected salary increase and mortality. Any change in these assumptions will impact the carrying amount of pension obligations.

(vi) Change in accounting policies

Any effect of change in accounting policies is applied retrospectively. The effect of changes in accounting policy are applied prospectively if retrospective application is impractical.

### 3.5 Measurement Base

The accounting principles recognized as appropriate for the measurement and reporting of the financial performance, cash flow and financial position on an accrual basis using historical cost are followed in the preparation of the financial statements. The Statement of Cash Flows has been prepared using the direct method.

### 3.6 Functional and Presentation of Currency

The financial statements are presented in Mauritian Rupees. Roundings have been done where applicable to the nearest rupee.

### 3.7 Authorization Date

The financial statements for the year ended 30 June 2022 were approved by the Council on 28 October 2022.

## 4. Significant Accounting Policies

The following specific accounting policies that materially affect the measurement of financial performance and the financial position are applied:4.1 Revenue Recognition

The general policy of the Council is to recognize revenue on an accrual basis. Revenue is recognized to the extent that it is probable that the economic benefits will flow to the Municipal Council and the revenue can be reliably measured, regardless of when the payment is received.

Revenue is recognized as deferred income when there is a related condition attached that would give rise to a liability to repay the amount.

#### 4.1.1 Revenue from Exchange Transactions

Revenue Recognition has been dealt under IPSAS 9 – Revenue from Exchange Transactions. Financial reporting of revenue arising from exchange transactions when one entity receives asset or services, or has liabilities exchanged, and directly gives approximately equal value in the form of cash, goods, services or use of assets to another entity in exchange.

(i) Building and Land Use Permit

Building and Land Use Permit fee is recognized on the cash basis.

(ii) Bus Toll Fee

Bus Toll Fee is payable by every bus owner using the traffic centers and the fee is accounted for as income on an accrual basis. It is payable to Council one month in advance.

(iii) Rental Income

Rental income refers to revenue earned from leasing out properties belonging to the Council. The rental is of operating nature and comprises rental mainly from markets and fairs, sports complexes, reception halls, social halls, residential and commercial complexes.

The Revenue is recognized on an accrual basis with the exception of the following: Rental from sports, social complexes and reception halls are recognized on the actual collection.

(iv) Finance Income

Finance income is accrued using a time proportion basis based in accordance of the relevant agreement and prevailing rate of interest. Interest income generated from investment of the Passage Fund is not accounted in the financial statements in compliance with Section 81 (5)(b) of the Local Government Act 2011 as amended.

(v) Other Income

Burial, incinerator and cremation fees, library fees, internet access fees, posters, banners, fees from social hall and gymnasium and other miscellaneous revenue are recognized on the cash basis that is the amount actually received or collected.

#### 4.1.2 Revenue from Non-Exchange Transactions

Revenue Recognition has been dealt under IPSAS 23 Revenue from Non-Exchange Transactions. Non-exchange transactions are those transactions where there is no exchange of approximate direct benefits or value between receiving and giving entities.

(i) General Rates

The General Rate is levied on an owner of any immoveable property situate in the rating area of the Council as per Section 95 of the Local Government Act 2011, as amended. The rate is payable by the resident annually. The rate is recognized on an accrual basis in the Statement of Financial Performance.

In Budget Speech 2022/2023 it was announced that Municipal tax on family home would be abolished as from 1 July 2022.

(ii) Trade Fees

Trade fees are payable whenever an economic operator or any person carried out a classified trade as stipulated in Section 122(2) of the Local Government Act 2011 as amended. It is an offence to carry out such trade without payment of appropriate fee. The fees are payable twice annually and if not paid a surcharge of 50% is applied. Trade fee receivable and received are recognized on an accrual basis except for Occasion Fee which is recognized on cash basis.

In budget speech 2021-2022 Government decided to grant amnesty on trade fees and related penalties that were due before 1 January .2020 because SME, MME and entrepreneurship represent one in two jobs in Mauritius and they have been severely affected by pandemic.

As per Government Notice no 307 of 2021 dated 15 December 2021 regulations under section 122 and 162 of the Local Government Act has been amended stating that whereby any fees, surcharges accrued by a person, in respect of a classified trade specified in part I of the schedule up to financial year ending 30.6.2019 shall be waived.

In this respect an amount of Rs 23,349,750 is being written off.

(iii) Advertising and Publicity Fees

Advertising fees and Publicity fees are accounted for as income on an accrual basis unless collectability is in doubt and cannot be recognized when it is uncertain that future economic benefit will flow to the Council, and the fair value of the asset can be measured reliably.

(iv) Government Grants

Grant In Aid that are receivable from the Central Government as compensation for expenses or losses already incurred or for the purpose of giving immediate financial support to the Council with no future related costs are recognized in the Statement of Financial Performance in the period in which they become receivable.

Capital Grants are resources provided to acquire or construct a capital asset. Capital Grants have been recognized fully as revenue during the financial year since there was no condition attached to them.

(v) Transfer from other Government Entities

Revenue from non-exchange transactions with other government entities are measured at fair value and recognized on obtaining control of the asset (cash, goods, services and property) if the transfer is free from conditions and it is probable that the economic benefits or service potential related to the asset will flow to the Council and can be measured reliably.



#### 4.2 Taxes

Current income tax is not charged on the revenue of the Council as the Local authorities are exempted from taxes on revenue.

Value added tax paid on the procurement of asset, goods and services is not recoverable from the tax authority and therefore the tax paid is recognized as part of the cost of acquisition of the asset and expenses.

#### 4.3 Expenses

All expenses have been accounted on accrual basis.

#### 4.4 Cash and Cash Equivalents

Cash and cash equivalents comprise cash at bank and cash in hand.

#### 4.5 Inventories

Inventories are stated at weighted average value or weighted average price of lots of items where balance of the lot is greater than zero. Value for stock item is the cost charged by supplier. The Council practices the first in first out basis (FIFO) for the issue of stock items. Inventories are recognized as an expense when issued for utilization and consumption in the provision of services and administration of the Council.

#### 4.6 Property, Plant and Equipment

An item of Property, Plant and Equipment is recognized as an asset when it is possible that future economic benefits will flow to the Council and the cost of the fair value of the asset can be reliably measured.

<b>SN</b>	<b>DETAIL</b>	<b>Location</b>	<b>AMOUNT</b>
1	Football Ground for training and regional matches.	Cite Malherbes	20,060.00
2	For training and regional matches approx 5700 m2	Robinson Football Ground	9,690.00
3	Volleyball and basketball courts	Floreal Sports complex (Piere Simonet)	8,690.00
4	Football ground for training and regional matches	Lapeyrouse Sports Complex	7,140.00
5	Football ground for training and regional matches	L'Oyseau Sports complex (Vesting not completed)	11,645.00
6	Football ground for training and regional matches	Cite Mangalkhan	36,150.00
7	Football ground for training and regional matches	Wooton Sports complex	7,065.00
9	Volleyball and basketball courts	Cite Atlee	2,377.00
13	Petanque court 442m2	Cite St Luc	751.00
14	2600m2 for parking space (Site not identified)	Trou aux cerfs	10,270.00
15	3750m2 for creation of green space (implemented)	Cite Les Preverts	6,375.00
17	11,503m2-Football ground	Floreal-Mangalkhan (Next to Medical Council)	45,436.00
18	4575m2 Garage	State Land Devoyenne (Leased to Municipal Council)	7,777.00
19	4A44; 19P;2720M2- Bus Station, Market	Ian Palach Northbound (Leased to Muncipal Council)	193,629.00
20	45,700m2 - For extension of cemetery	Bigara	77,690.00
21	Embellishment project - 400m2	State land Wiehe	1,870.00
22	447m2 - Recreational purposes -Petanque Court	Joachim	760.00
	2400m2 - Construction of social hall		4,080.00
23	1130m2 - Children's playground	La Brasserie	1,921.00
24	250m2 for construction of cloakroom	Floreal	9,875.00
25	2A23 Construction of Football Ground	La Brasserie	16,000.00



#### 4.6.1 Land

Land acquired by Council is valued at cost of acquisition and it is not depreciated. Land transferred by land and real estate promoters to the Council are in principle transferred to the Council at the token amount of Rs 1 per plot and the deed of sale clearly stipulates the condition that the land shall be used only for the purpose for which it has been vested to the Council under the Morcellement Act. Land transferred is capitalized as fixed asset at the date the transfer took place and it is valued at fair value.

Land of an extent of 1A68 at Residence Pitot has been revalued to Rs 67,190,000

Land vested to the Council by the Central Government or other government entities are in fact vested to the Ministry of Local Government and the Council is vested with its management, maintenance and administration. These lands are for community use and the Council has no right to dispose it or use for any other purpose.

Below is a list of vested land to the Municipal council amounting to Rs 507,951

#### 4.6.2 Buildings

Buildings held for use in the supply of services and for administrative purposes are stated at cost or transfer value, being the fair value at the date of transfer of ownership less any subsequent accumulated depreciation and/or accumulated impairment losses. No revaluation is carried out unless required. Buildings are stated in the financial statements under the item Property Plant and Equipment.

#### 4.6.3 Infrastructure Assets

Drains, Pavements, Roads/Streets, Sports Infrastructure, Street Lighting, Landscape, Bridges, Children Park, Bigarade Crematorium, Traffic Centers, other community infrastructures are recognized under the infrastructure assets and depreciated during their economic useful life.

#### 4.6.4 Machinery and Equipment, Motor Vehicles, Computer and IT Equipment, Furniture, Fittings and Fixtures

Machinery and Equipment, Motor Vehicles, Computer and IT Equipment, Furniture, Fittings and Fixtures are stated at cost less accumulated depreciation and accumulated impairment losses, and stated at its carrying value.

#### 4.6.5 Derecognition

All assets that are no longer in use has been derecognized from Property, Plant and Equipment and removed from the Fixed Asset Register.

#### 4.6.6 Impairment

No impairment has been carried out.

#### 4.6.7 Depreciation

Depreciation is charged so as to write off the cost of the assets over their estimated useful life. Depreciation is applied fully in the year of acquisition and no depreciation is charged in year disposal.

Assets acquired in a non-exchange transaction free of charge or at nominal value are initially recognized at its fair value thereof at the date of acquisition and depreciated accordingly. The corresponding credit is recognized as income in the statement of financial performance otherwise it is deferred as a liability if there are conditions attached to the use of asset.

Depreciation is charged so as to write off the cost of fixed assets less the residual value at the annual estimated rates over their useful lives, using the straight line method. The estimated useful lives, residual value and depreciation method are reviewed at each year end, with the effect of any changes in estimate accounted for on a prospective basis.

An asset's carrying amount is written down immediately to its recoverable amount, or recoverable service amount, if the asset's carrying amount is greater than its estimated recoverable amount or recoverable service amount.

Items of property, plant and equipment and/or any significant part of an asset upon disposal or when no future economic benefits or service potential is expected from its continuing use. Any gain or loss arising on the disposal or retirement of an item of property, plant and equipment is determined as the difference between the sales proceeds and the carrying amount of the asset and is recognized in the surplus or deficit in the statement of financial performance.

#### **The annual rates are used in the calculation of depreciation:**

(1) Infrastructure Assets	10%
(2) Plant Property Equipment:	
Building	2%
Electronic Equipment	25%
Furniture and other Equipment	10%
Motor Vehicles	10%

Electronic equipment such as Mobile phones and Tablets costing less than Rs. 5,000 are depreciated at 100% in the year of acquisition.

Electronic Equipment amounting to Rs 1,863,500 has been fully depreciated but are still being used.

#### 4.8 Intangible Assets

Intangible assets are recognized if it is probable that future benefits or services potential that are attributable to the asset will flow to the Council, and the cost or fair value of the asset can be measured reliably. Internally generated intangible assets are not recognized. An intangible item that do not meet both the recognition and definition criteria is expense in statement of financial performance when incurred

Following the initial recognition as an intangible asset it is accounted for using the cost model less any accumulated depreciation and impairment losses. The economic useful life of an intangible asset is assessed as finite or infinite.

Application software is classified as an intangible asset while operating software is recognized as property, plant and equipment as it cannot be separated from the latter. The cost of intangible is amortized over its useful economic life. Impairment test is carried out whenever there is indication that the asset may be impaired.

The amortization period and the amortization method for an intangible asset with a finite life are reviewed at the end of each reporting year. Any changes in the expected useful life or the expected pattern of consumption of future economic benefits embodied in the asset are considered to modify the amortization period and/or method as appropriate, and are treated as changes in accounting estimates. Amortization expense is recognized in surplus or deficit under the amortization cost of intangible assets.

Gains or losses arising from de-recognition of an intangible assets are measured as the difference between the net disposal proceeds and the carrying amount of the asset and are recognized in the surplus or deficit when the asset is de-recognized.

#### 4.9 Trade and Other Payables

Payables are stated at their nominal value. All known payables are recognized at its cost. They are classified as current liabilities if payment is due within one year. Otherwise, they are presented as non-current liabilities.

#### 4.10 Provisions

Provisions are recognized when the Municipal Council has a present legal or constructive obligation as a result of past events, it is probable that an outflow of resources embodying economic benefit or service potential will be required to settle the obligation, and a reliable estimate can be made of the amount of the obligation. The amount recognized as a provision is the best estimate of the consideration required to settle the present obligation at the Statement of Financial Position, taking into account the risks and uncertainties required to settle the present obligation. When the economic benefits required to settle a provision are expected to be recovered from a third party, the receivable is recognized as an asset if it is virtually certain that reimbursement will be received and the amount of the receivable can be measured reliably.

The expense relating to any provision is presented in the statement of financial performance net of any reimbursement, for example under an insurance contract.

#### 4.11 Contingent Liabilities

The Council does not recognize a contingent liability, but discloses details of any contingencies in the notes to the financial statements, unless the possibility of an outflow of resources is remote.

#### 4.12 Contingent Assets

The Council does not recognize a contingent liability, but discloses details of any possible asset whose existence is contingent on the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of Council in the notes to the financial statements.

#### 4.13 Employee Benefits

##### 4.13.1 Post-Employment Benefits - Retirement Benefit Obligation

The Council contributes to the following pension schemes: -

(i) State Pension Plan

The Council contributes 2.5% of the gross emoluments up to a ceiling of all employees to the National Savings Fund.

The above contributions are charged to statement of financial position in the year they are due.

(ii) Defined Contribution Pension Plan

Defined contribution plans are post-employment benefit plans under which the Municipal Council pays fixed contributions (12% of gross emoluments) into another entity, the State Investment Company of Mauritius Limited ("SICOM Ltd"), for new full-time employees who joined the Local Authorities from 1 January 2013 onwards. The Municipal council has no further payment obligations as regards the lump sum and pension once the contributions have been paid. These contributions are charged to statement of Financial Position in the year they are due.

(iii) Defined Benefit Plan

The Council operates a defined benefit plan, administered by and invested with SICOM Ltd. The pension plan is funded by payment of contribution to the fund (Council: 12% of gross emoluments and employee: 6% of gross emoluments) taking account of the recommendations of the Pay Research Bureau (PRB) report.

Defined benefit plans are post-employment benefit pension plans other than defined contribution plans. Defined benefit plans typically define the amount of benefit that an employee will receive on or after retirement, dependent on factors such as years of service and compensation. The liability recognized in the statement of financial position in respect of a defined benefit pension plan is the present value of the defined benefit obligation at the reporting date less the fair value of plan assets, together with adjustments for unrecognized past-service costs. The defined benefit obligation has been calculated by independent actuaries from SICOM Ltd using the projected unit credit method. The present value of the defined benefit obligation is determined by discounting the estimated future cash outflows using market yields on bonds.

Actuarial gains and losses arising from changes in actuarial assumptions are charged or credited to equity in other comprehensive income in the period when they arise.

Past service costs are recognized immediately in Statement of Financial Performance.

(i) Retirement Pension to Retirees Before 1 July 2008

The Council is responsible for the payment of retirement benefits on a pro rata basis to all employees who were in post prior to the setting up of the Pension Contribution i.e 1 July 2018

The obligation has been calculated by independent actuaries from SICOM Ltd and the accounting policy is as per the defined benefit plan.

(ii) Compassionate Allowance.

This scheme is established by the Civil Service Family Protection Scheme Act.

Under this Act every public officer shall, from the date of his appointment, make a contribution to the scheme at the rate specified in the schedule, until he ceases to be public officer and attains the age of 60 or optionally up to 65 years. On the death of the contributor, his surviving spouse and children are granted a pension at the rate specified in the act. The pension granted ceases on the death of the surviving spouse or remarriage

(iii) Bank of Sick Leave

Employees entitlements to salaries, pension costs, and other benefits are recognized when they are earned. As per the conditions of service prescribed in the PRB 2013, EOAC Report and PRB 2016, employees are allowed to accumulate sick leave not taken at the end of each calendar year up to a maximum of 110 days, in a sick leave bank. Due to pandemic sick leaves accumulated in year 2020 sick leave was not paid and was accumulated up to a maximum of 16 days to be paid upon retirement. The available balance of bank sick leave is valued at the end of the financial year and is recognized as employees' benefits. Beyond this ceiling of 110 days, officers are refunded part of the annual entitlement of sick leaves not taken at the end of every calendar year and is expensed to the Statement of Financial Performance.

Based on past experience an amount has been transferred from long term liabilities to short term liabilities to provide for any forthcoming payments of passage in the next financial year.

(iv) Unutilized Vacation Leave

Employee entitlements to vacation leave as defined in the PRB report are recognized as and when they accrue to employees.

In line with the PRB Report, a provision is made for the estimated liability for encashment of vacation leave. The amount for accumulated vacation leave for each staff is valued at year end. The increase/decrease in vacation leave during the year is charged to the Statement of Financial Performance.

(v) Passage Benefits

As per PRB 2016 section 18.3.14, officers on permanent and pensionable establishment drawing a minimum salary of Rs 25,525 or reckoning at least five years' service should earn passage benefit at a rate of 5% of the gross salaries annually.

A provision is made for the estimated liability for passage benefits. The passage benefits for each eligible staff is valued at year end. The annual increase in passage benefits is expensed to the Statement of Financial Performance.

o Financial Instruments

4.14.1 Financial Assets

Financial assets are classified as financial assets at fair value through surplus/deficit, loans and receivables, held to maturity investments and/or available-for-sale financial assets. Council determines the classification of its financial assets at initial recognition.

Financial assets are recognized on the date that Council is committed to purchase or sell the asset and/or date on which the assets are transferred Or delivered. Council financial assets include: cash and cash equivalent; term deposits; trade and other receivables; loans and other receivable; and inventories.

Subsequent to initial recognition financial assets are measured based on their respective classification. They are classified into four categories namely: financial assets measured at fair value through surplus or deficit, held-to-maturity investments, loans and receivables, and available-for-sale financial assets.

On 12.2.2019 The Council had invested an amount of Rs 87,750,000 in Fixed Deposit at Banyan Tree Bank for a period of one year at the rate of interest of 4.45% P.A.

On 31.1.2020 the Council was informed of the Fixed Deposit that would be matured. On 28.2.2020 a decision was taken to invest the matured investment in Treasury Certificates/Bills, bonds as per Circular No 6 of 2019 from MOFED, investment in surplus funds should be made through Treasury Certificates, Bills and Bonds from the Government/Bank of Mauritius.

On 19 March 2020 letters were sent to Banyan Tree Bank for the transfer of fund for investment. On 20.3.2020 there was lockdown and the banks could not go ahead with the transfer of funds.

On 10.6.2020 The Council was informed that the bank was under conservatorship and the amount of Rs 91,654,875 (Rs 87,750,000 + accrued interest) was freeze for the time being.

Following a communication from the Conservator of Banyan Tree Bank on 9.8.2021 regarding the proposal to restructure fixed deposit instrument governed by revised terms and conditions. The Council at its sitting of 27.8.2021 has agreed to the deposit restructuring proposals of potential investor and the terms of Rs 91,654,875 held at the bank as follows:

- (i) 20% of investment of Rs 91,654,875 \_ Rs 18,330,975 be refunded at start of operations
- (ii) 20% of Investment of Rs 91,654,875 \_ Rs 18,330,975 be refunded after 3 months of operations
- (iii) 60% of Investment of Rs 91,654,875 \_ Rs 54,992,925 be invested over a period of 36 months at Rate of Interest of Rs 5.37% and interest payable on a yearly basis.

The amount of Rs 91,654,875 has been included in receivables.

On 16 November 2021 the former Banyan Tree Bank was recapitalized by new investors and rebranded as Silver Bank Limited.

The Bank has already refunded 40% amounting to Rs 36,661,950 by March 2022. The remaining amount of Rs 54,992,925 has been invested at Silver Bank at Rate of Interest of 5.37%.

#### 4.14.2 Financial Liabilities

Financial liabilities are classified at fair value through surplus or deficit or loans and borrowings at its initial recognition. However, loans and borrowings are recognized at fair value plus any direct attributable costs. The Municipal Council of Curepipe financial liabilities includes trade and other payables.

4.15 General Fund Enacted under Section 80 of the Local Government Act 2011 as amended, The Council shall have a General Fund into which all revenue and grants for both capital and recurrent expenditure as appropriated by the National Assembly and out of which all liabilities are paid.

The negative balance under the General fund is due to the transfer of fund to Employee benefit Obligation- Retirement.

#### 4.16 Pension Fund

Enacted under Section 81 of the Local Government Act 2011 as amended, a Pension Fund has been created by the Council whereby a monthly contribution, in line with the Pay Research Bureau recommendation, paid in and retirement benefit is paid out of it to retired employees of the Council. These include payment of retirement benefits to employees transferred from



another local authority, public service, statutory body or from any other institution. Every year, State Insurance Company of Mauritius (SICOM Ltd) carries out an actuarial investigation to determine the pension liability and adjustment is made accordingly to the surplus or deficit in the statement of financial performance and statement of financial position.

All sums collected under the Pension Fund between years 2008 to year 2013 have been transferred from the Council to SICOM Ltd and the Fund is managed by the SICOM Ltd.

The Pension Fund prior to the year 2008 which is shown in the financial statements under the Net Assets/Equity is managed by the Council. The Fund is used to meet pension obligations prior to 2008.

#### 4.17 Passage Fund

Enacted under Section 81 of the Local Government Act 2011, a Passage Fund has been created by the Council to finance the payment of passage benefit to officers transferred from other Local Authorities, from the public service, from a statutory body or from any other institution.

#### 4.18 Revaluation reserve

The Revaluation Reserve amounting to Rs 67,161,823 is made up of revaluation of Municipal Land namely an extent of of 1A68 at Residence Pitot Curepipe.

#### 4.19 Related Parties

Mayors and Municipal Councillors, who constitute members of the Council are considered as related parties as a result of their significant influence on the reporting entity. Key administrative personnel are also considered as related parties which comprise of the following:

1. Chief Executive
2. Deputy Chief Executive
3. Financial Controller
4. Head of Public Infrastructure department
5. Head Land Use and Planning Department
6. Chief Health Inspector
7. Chief Welfare Officer

Total emoluments paid during the year to members of Council including Executive Committee. Permit and Business Monitoring Committee (PBMC), and Key administrative personnel are as follows:

<b>Emoluments</b>	<b>Total Emoluments</b>	<b>Total</b>
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The Council is not much exposed to financial risk, for it does not use any derivative financial instruments to hedge risk exposures. It is not exposed to currency risk and interest rate risk.

#### 4.20.2 Credit risk

The Council is exposed to credit risk which is attributable to its trade receivables. There is a significant concentration that a large number of market fees, trade fees, general rate, and publicity fee are long outstanding and which might not be recovered. All regulations pertaining to revenues are applied. Reminders, nips are sent, in case of non-payment the cases are referred to court.

#### 4.20.3 Liquidity risk

Prudent liquidity risk management implies maintaining sufficient cash, the availability of funding through an adequate amount of credit facilities. The Council has appropriate management policy in place to ensure that there is sufficient cash to meet its financial obligations.

### FIGURES FOR IPSAS 39 ADOPTION FOR

**Municipal Council of Curepipe - Unfunded For year ending 30 June 2022**

**Amounts recognised in balance sheet at end of period:**

Defined benefit obligation

Fair value of plan assets **Liability recognised in balance sheet at end of period**

**Amounts recognised in income statement:**

Service cost:

Current service cost

Past service cost

(Employee contributions)

Fund Expenses

Net Interest expense/(revenue) P&L Charge

**Remeasurement**

Liability (gain)/loss

Assets (gain)/loss

Net Assets/Equity (NAE)

**Total**

**Movements in liability recognised in balance sheet:**

At start of year

Amount recognised in P&L

(Employer Contributions)

(Direct Benefits paid by Employer)

Amount recognised in NAE

At end of period

Year ending 30 June 2022	Year ending 30 June 2021
Rs	Rs
854,946,055	819,077,624
0	0
854,946,055	819,077,624
0	0
0	0
0	0
38,087,110	26,715,090
38,087,110	26,715,090
69,911,969	90,133,849
-	-
69,911,969	90,133,849
107,999,079	116,848,939
819,077,624	763,288,289
38,087,110	26,715,090
0	0
(72,130,648)	(61,059,604)
69,911,969	90,133,849
854,946,055	819,077,624

The plan is a defined benefit arrangement for the employees and it is only funded for pensionable service as from

01 July 2008. The assets of the funded plan are held independently and administered by The State Insurance Company of Mauritius Ltd.

**FIGURES FOR IPSAS 39 ADOPTION FOR**  
**Municipal Council of Curepipe - Unfunded For year ending 30 June 2022**

	Year ending 30 June 2022	Year ending 30 June 2021
<i>Reconciliation of the present value of defined benefit obligation</i>	Rs	Rs
Present value of obligation at start of period	819,077,624	763,288,289
Current service cost	-	-
Interest cost	38,087,110	26,715,090
(Benefits paid)	(72,130,648)	(61,059,604)
Liability (gain)/loss		
Present value of obligation at end of period	<u>69,911,969</u>	<u>90,133,849</u>
	<u>854,946,055</u>	<u>819,077,624</u>
<i>Components of the amount recognised in NAE</i>		
Year	June 2022	June 2021
Currency	Rs	Rs
Liability experience gain/(loss) during the period	(69,911,969)	(90,133,849)
Weighted average duration of the defined benefit obligation	9	years

## FIGURES FOR IPSAS 39 ADOPTION FOR

### Municipal Council of Curepipe - Unfunded For year ending 30 June 2022

The plan is exposed to actuarial risks such as: interest rate risk, longevity risk and salary risk.

The cost of providing the benefits is determined using the Projected Unit Method. The principal assumptions used for the purpose of the actuarial valuation were as follows

	Year ending 30 June 2022	Year ending 30 June 2021
Discount rate	4.95%	4.65%
Future salary increases	3.50%	3.00%
Future pension increases	2.50%	2.00%
Mortality before retirement		Nil
Mortality in retirement	PA (90) Tables rated down by	
Retirement age	2 years	65 Years

The discount rate is determined by reference to market yields on bonds. Significant actuarial assumptions for determination of the defined benefit obligation are discount rate, expected salary increase and mortality. The sensitivity analyses below have been determined based reasonably on possible changes of the assumptions occurring at the end of the reporting period.

- If the discount rate would be 100 basis points (one percent) higher (lower), the defined benefit obligation would decrease by Rs 73.5 million (increase by Rs 87.0 million) if all other assumptions were held unchanged.
- If the expected salary growth would increase (decrease) by 1%, the defined benefit obligation would increase by Rs 15.8 million (decrease by Rs 14.0 million) if all assumptions were held unchanged.
- If life expectancy would increase (decrease) by one year, the defined benefit obligation would increase by Rs 31.6 million (decrease by Rs 31.1 million) if all assumptions were held unchanged.

In reality one might expect interrelationships between the assumptions, especially between discount rate and expected salary increases, given that both depend to a certain extent on expected inflation rates. The analysis above abstracts from these interdependence between the assumptions.

**FIGURES FOR IPSAS 39 ADOPTION FOR**  
**Municipal Council of Curepipe - Funded For year ending 30 June 2022**

	Year ending 30 June 2022	Year ending 30 June 2021
<i>Reconciliation of the present value of defined benefit obligation</i>	Rs	Rs
Present value of obligation at start of period	383,891,043	51,406,880
Current service cost	16,817,218	13,908,891
Interest cost	17,850,933	12,299,241
(Benefits paid)	(19,569,333)	(15,566,889)
Liability (gain)/loss	128,232,813	1,842,919
Present value of obligation at end of period	527,222,673	83,891,043
<i>Reconciliation of fair value of plan assets</i>		
Fair value of plan assets at start of period	255,102,448	240,260,034
Expected return on plan assets	11,834,286	8,416,900
Employer contributions	12,492,703	10,893,382
Employee Contributions	6,246,352	5,446,691
(Benefits paid + other outgo)	(19,942,396)	(15,894,430)
Asset gain/(loss)	(12,565,463)	5,979,871
Fair value of plan assets at end of period	253,167,930	255,102,448
<i>Distribution of plan assets at end of period</i>		
<i>Percentage of assets at end of period</i>		
Fixed-Interest securities and cash	June 2022	June 2021
Loans	58.0%	54.8%
Local equities	2.9%	2.8%
Overseas bonds and equities	13.6%	11.8%
Property	25.0%	30.1%
Total	0.5%	0.5%
	100%	100%

	June 2022	June 2021
<i>Percentage of assets at end of year</i>	(%)	(%)
Assets held in the entity's own financial instruments	0	0
Property occupied by the entity	0	0
Other assets used by the entity	0	0
<i>Components of the amount recognised in NAE</i>		
Year	June 2022 Rs	June 2021
Currency	(12,565,463)	Rs
Asset experience gain/(loss) during the period	(128,232,813)	5,979,871
Liability experience gain/(loss) during the period		(21,842,919)
	(140,798,276)	(15,863,048)

<i>Year</i>	2022-2023
Expected employer contributions	11,799,298

(Estimate to be reviewed by Municipal Council of Curepipe - Funded)

Weighted average duration of the defined benefit obligation 16 years

(Calculated as a % change in PV of liabilities for a 1% change in discount rate)



**FIGURES FOR IPSAS 39 ADOPTION FOR**  
**Municipal Council of Curepipe - Funded For year ending 30 June 2022**

The plan is exposed to actuarial risks such as: investment risk, interest rate risk, longevity risk and salary risk.

The cost of providing the benefits is determined using the Projected Unit Method. The principal assumptions used for the purpose of the actuarial valuation were as follows:

	Year ending 30 June 2022	Year ending 30 June 2021
<b>Discount rate</b>	<b>4.95%</b>	<b>4.65%</b>
<b>Future salary increases</b>	<b>3.50%</b>	<b>3.00%</b>
<b>Future pension increases</b>	<b>2.50%</b>	<b>2.00%</b>
<b>Mortality before retirement</b>	<b>Nil</b>	<b>Nil</b>
<b>Mortality in retirement</b>	<b>PA (90) Tables rated down by 2 years</b>	
<b>Retirement age</b>	<b>65 Years</b>	

The discount rate is determined by reference to market yields on bonds.

Significant actuarial assumptions for determination of the defined benefit obligation are discount rate, expected salary increase and mortality. The sensitivity analyses below have been determined based reasonably on possible changes of the assumptions occurring at the end of the reporting period.

- If the discount rate would be 100 basis points (one percent) higher (lower), the defined benefit obligation would decrease by Rs 73.6 million (increase by Rs 93.5 million) if all other assumptions were held unchanged.
- If the expected salary growth would increase (decrease) by 1%, the defined benefit obligation would increase by Rs 36.4 million (decrease by Rs 31.1 million) if all assumptions were held unchanged.
- If life expectancy would increase (decrease) by one year, the defined benefit obligation would increase by Rs 15.1 million (decrease by Rs 15.0 million) if all assumptions were held unchanged.

In reality one might expect interrelationships between the assumptions, especially between discount rate and expected salary increases, given that both depend to a certain extent on expected inflation rates. The analysis above abstracts from these interdependence between the assumptions.



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