



**THE MUNICIPAL COUNCIL
OF
BEAU BASSIN - ROSE HILL**

**ANNUAL
REPORT
2023 - 2024**



 +230 413-7600
 rosehill@la.govmu.org
 <https://bbrh.org>



ANNUAL REPORT

FOR FINANCIAL YEAR 2023/2024

MARIE GABRIELLA RIMENA BATOUR (Mrs)

MAYORESS

MARVEEN RAMASAMY

AG CHIEF EXECUTIVE

Approved in Council Meeting: 21 October 2025



Mayor's Statement

I am pleased to present the Council's Annual report for the year 2023/2024.

My priority as Mayor together with that of my team of Councillors has always been the continued development of the town and I relentlessly strive to listen to the residents to ensure that complaints are attended to, and the level of service provided across all six wards by the Council meets the residents' expectations.

The Annual report highlights the several infrastructural projects as well as the social and cultural activities carried out to enhance the standard of living of residents. 33,560 household refuse bins have been distributed. Bulky wastes campaigns were also carried out in order to provide a cleaner and greener environment within the township.

A local disaster risk reduction management action plan has also been developed following working sessions. An open dialogue was held with community representatives and other key stakeholders with a view to strengthen societal capacity for Resilience.

The accomplishment of all these endeavours would not have been possible without the combined efforts of members of the Council and Staff.



Mr Jean Didier David UTILE

24 October 2024



Chief Executive's Statement

The Annual Report of the Municipal Council of Beau Bassin-Rose Hill is submitted pursuant to Section 134A of the Local Government Act 2011, as subsequently amended.

This report presents the main achievements of the Council in regard to the implementation of several projects, continued effort put in to carry out its statutory duties so as to improve the quality of life of residents of the township.

A handwritten signature in black ink, appearing to be 'T D Ramkisson-Mungoosing', written over a horizontal line.

T D RAMKISSOON-MUNGOOSING (Mrs)

24 October 2024



Organisation Profile

Council Vision

To be a Local authority achieving excellence in whatever it undertakes whilst being a close partner to all stakeholders.

Council Mission

Ensure that all the statutory duties including the services are delivered in accordance with the ever-changing expectations of both the authorities and the citizens.

Council Values

Our corporate culture stands on values which places the citizen at the centre of our endeavors.

Council Values

The Council adheres to the following values and basic principles which guarantee success:

- **EXCELLENCE**
We will do our best within our financial means and with the human resources available to achieve excellence in our service delivery.
- **EFFICIENCY**
We will strive to optimise our resources so that they are used in an efficient manner in order to accomplish our statutory duties.
- **INTEGRITY**
We will act with integrity in all our dealings with our Stakeholders.
- **COURTESY**
We will act with courtesy in our relationship with the citizens, our employees, our suppliers and other stakeholders.
- **TEAMWORK**
We will work as a team and believe that the citizens are part of the network.



▪ **QUALITY & INNOVATION**

We will never stop improving the quality of our services and endeavor to innovate for the benefit of the citizens of the town.

▪ **COMMITMENT**

The Municipal Council undertakes to serve the citizens of the town without any discrimination.

Council Objectives

- *Offer quality services.*
- *Relate effectively and courteously with all stakeholders.*
- *Improve the corporate image of the Municipal Council.*
- *Achieve a balanced financial situation year-in, year-out.*
- *Attend to all complaints recorded through our Information and Service Centre/ Citizen Support Portal (CSU) or otherwise and keep the complainants informed of the outcome.*
- *Ensure fairness in all decisions taken.*
- *Show transparency in rules, procedures, schemes and grievances.*

Strategic Direction 2024-2027

- *To take decisions geared towards the development of the town to ensure business growth and other economic activities.*
- *To lay the foundations to ensure that arts, culture and creative expression are encouraged for the benefit of citizens of the town.*
- *To implement and fully exploit the potential of ICT in our day-to-day activities whilst ensuring that the services provided meet the expectations of our stakeholders.*
- *Plan, co-ordinate and organize all activities of the Council for the benefit and welfare of inhabitants of the Town.*
- *Mobilise resources, financial/non-financial including human resources, towards the provision of services and improving quality of life of residents constantly.*
- *Make use of cost effective and efficient means towards the achievement of set objectives, financial or otherwise, and prompt collection of Council's dues.*



History & Places

Beau Bassin - Rose Hill is a combination of French and English words. It reflects the successive occupations of the country by the French (1722-1810) and English (1810 till independence).

Beau-Bassin and Rose-Hill, two different localities were twinned and known as Town of Beau Bassin - Rose Hill, by virtue of Ordinance 31 of 1895. By the Proclamation No. 10 of 1896, it was administered by a Board of Commissioners consisting of seven members who were appointed annually by the Governor. The first Chairperson of the board was Hon. Povah Ambrose.

As from 1950, the Town Council was constituted of eight elected members and four nominated members. Later, the number of elected members increased to twelve. On 12 March 1965, the Town Council was elevated to the status of Municipal Council and was constituted of twenty-four elected members representing six members of each ward. The Chairperson was then known as Mayor.

The town of Beau Bassin - Rose Hill has under its jurisdiction several land conversions made by the 'Compagnie des Indes' between 1715 and 1767 and the subsequent additions of localities annexed. In 1963, the areas under the Village Councils of Trèfles, Stanley, Mont Roches and Plaisance were added to the Town. In 1964 some 440 acres, from Chebel branch Road to the Old Railway Track known as Coromandel, were transferred under the jurisdiction of the town. By 1991, the Town of Beau Bassin - Rose Hill, including Chebel and Morcellement Montréal covered an area of 20.2 km² and its population estimated to be 111,355 persons (Digest of Annual Statistics 2013: Year 2012).



Twinning

The Council has established twinning relationships with the following international cities through which knowledge and ideas in various areas such as education, town planning, economic development, environment amongst others are exchanged:

- Township of St Pierre (Reunion Island) since 1985.
- Village of Quartier Militaire since 1986.
- Town of Majunga (Madagascar) since 1996.
- Victoria (Seychelles) since 1996.
- Changzhou Municipal People's Government (China) since 1998.
- Ethekwini Municipality (South Africa) since 2008.

Places of Interest

Beau Bassin - Rose Hill is renowned for its commercial centres, for instance, the New Arab Town, Arcades Sunassee, Galeries Evershine, Rose Hill market and several other shops along its main road and the town centre where many shoppers converge. With recent years the region of Beau Bassin has also seen renewed development.

The following places truly stand out in the town and are worth visiting:

- Town Hall Yard (Plaza)
- Place Cardinal Margeot Metro Station
- Viewpoint Cascadelle
- Balfour Gardens
- Rose Hill Market
- Da Patten Fair
- Beau Bassin Market
- Place Raymond Chasle
- New Arab Town
- Rose Hill Post Office (National Heritage site)



Functions of Municipal Town Council:

In line with Section 50 of the Local Government Act 2011 (as amended) a Municipal Town Council shall perform such functions as are necessary to further most effectively its purpose and, in particular, shall:

- (a) develop, implement and monitor its strategic plans and budgets;*
- (b) plan for and provide services and facilities for the local community;*
- (c) raise revenue to enable the Municipal City Council, Municipal Town or District Council to perform its functions;*
- (d) develop, implement and monitor its corporate and financial management control techniques;*
- (e) establish norms and standards in the conduct of its affairs;*
- (f) perform and discharge the functions and exercise the powers under this Act or any other enactment relating to local authorities; and*
- (g) do such things as are incidental or conducive to the performance of any of its functions under the Act.*

The Municipal Council whilst carrying out its activities during the financial year 2023-2024 has adhered to the above requirements of the law.



Council Composition

Council Composition

The Municipal Council of Beau Bassin - Rose Hill was composed of 24 elected members as listed below from July 2023 to June 2024:

SN	NAME	POSITION
1	MOOTOO CAROOPEN , Rajeneedavee	<ul style="list-style-type: none"> ▪ Mayor ▪ Chairperson of Executive Committee ▪ Chairperson of PBMC ▪ Member of Public Health Committee ▪ Member of Public Infrastructure Committee ▪ Member of Welfare Committee ▪ Member of Finance Committee
2	CHOO LUN , Jai Krishna Vishwanauth (also known as Mahen Choolun)	<ul style="list-style-type: none"> ▪ Deputy Mayor ▪ Member of Executive Committee ▪ Member of Public Infrastructure Committee ▪ Member of Public Health Committee ▪ Member of Welfare Committee ▪ Member of Finance Committee
3	BOOJHAWON , Narendra Singh	<ul style="list-style-type: none"> ▪ Member of Public Infrastructure Committee ▪ Vice-chairperson of Welfare Committee
4	BARBE , Philippe Gad-Olivier	<ul style="list-style-type: none"> ▪ Councillor
5	CERVEAUX , Jules Alain	<ul style="list-style-type: none"> ▪ Member of PBMC ▪ Chairperson of Public Health Committee as from 11 July 2023 ▪ Member of Finance Committee as from 27 July 2023
6	CUTTIAN , Marie Desirella	<ul style="list-style-type: none"> ▪ Vice-Chairperson of Public Health Committee ▪ Member of Welfare Committee
7	DELORD , Marie Véronique Wendy (Mrs) (also known as Wendy Duval Delord)	<ul style="list-style-type: none"> ▪ Councillor
8	DEWEE , Deoraj (also known as Anil Dewee), M.S.K	<ul style="list-style-type: none"> ▪ Member of Executive Committee as from 29 February 2024



		<ul style="list-style-type: none"> ▪ Chairperson of Welfare Committee ▪ Member of Finance Committee
9	FIDELE, Marie Belinda (Mrs)	<ul style="list-style-type: none"> ▪ Member of Public Infrastructure Committee ▪ Member of Welfare Committee
10	FONG SUK KOON, Ken Fat, O.S.K	<ul style="list-style-type: none"> ▪ Member of PBMC ▪ Member of Executive Committee ▪ Vice-chairperson of Public Infrastructure Committee ▪ Member of Welfare Committee up to 24 October 2023 ▪ Member of Public Health Committee ▪ Chairperson of Finance Committee
11	HUNGLEY, Jacques Désiré Armand, O.S.K.	<ul style="list-style-type: none"> ▪ Councillor
12	JUNGEE, Nazir Mohamad Ameen	<ul style="list-style-type: none"> ▪ Member of PBMC ▪ Member of Executive Committee up to 29 February 2024 and as from 17 May 2024 ▪ Member of Public Infrastructure Committee ▪ Member of Welfare Committee ▪ Chairperson of Public Health Committee Up to 10 July 2023 and member as from 11 July 2023 ▪ Member of Finance Committee up to 27 July 2023
13	KUSHNA, Ravidutt Bissoondial	<ul style="list-style-type: none"> ▪ Member of Executive Committee up to 29 February 2024 ▪ Chairperson of Public Infrastructure Committee ▪ Member of Finance Committee
14	L'ASSIETTE, Brunel Gilwyn	<ul style="list-style-type: none"> ▪ Councillor
15	LOTUN Mohamad Nadeem	<ul style="list-style-type: none"> ▪ Member of Executive Committee as from 29 February 2024 to 17 May 2024 ▪ Member of Public Health Committee as from 30 November 2023



16	LUCILE , Marie Chimène Jenny (Mrs)	▪ Councillor
17	MOOTHOOSAMY Georges Benoit	▪ Member of Welfare Committee as from 30 November 2023
18	MOOTOOSAMY PATTTER , Kessavadee Kandassamy (Mrs) (also known as Shalini Mootoosamy)	▪ Member of Executive Committee ▪ Member of Welfare Committee ▪ Member of Public Health Committee
19	NANHUCK , Mohammad Abdulla Zaed	▪ Councillor
20	POINOOSAWMY , Francesco Arnaud	▪ Councillor
21	RAGOO , Saffinaz (Mrs)	▪ Member of Executive Committee as from 29 February 2024 to 17 May 2024 ▪ Member of Public Health Committee
22	RAMJEE , Vishwamitra	▪ Member of PBMC ▪ Member of Public Infrastructure Committee
23	RUGHOONAUTH , Neena (Mrs)	▪ Councillor
24	UTILE , Jean Didier David	▪ Member of Executive Committee up 29 February 2024 and as from 17 May 2024 ▪ Member of Public Infrastructure Committee

Note:

1. Mr. **LOTUN** Mohamad Nadeem – Appointed Councillor as from 29 August 2023
2. Mr. **MOOTHOOSAMY** Georges Benoit – Appointed Councillor as from 29 August 2023.
3. Ms **CUTTIAN**, Marie Desirella proceeded on six months approved leave from the Council on 16 October 2023.



WARD 1
BARBE Phillippe
Gad-Olivier



WARD 2
DELORD Marie
Veronique
Wendy



WARD 3
DEWEE
Deoraj MSK



WARD 4
FIDELE
Marie Belinda



WARD 5
CERVEAUX
Jules Alain



WARD 6
BOOJHAWON
Narendra Singh



CHOO LUN Jai
Krishna
Vishwanauth



FONG SUK
KOON Ken Fat
OSK



HUNGLEY
Jacques Désiré
Armand OSK



MOOTOO
CAROPEN
Rajeneedavee



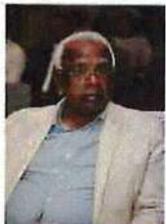
KUSHNA Ravi-
dutt Bissoondial



LUCILE
Marie Chimène-
Jenny



JUNG GEE
Nazir Mohamad
Ameen



MOOTHOOSAMY
Georges



L'ASSIETTE,
Brunel Gilwyn



POINOOSAWMY
Francesco Arnaud



NANHUCK
Mohammad
Abdulla Zaed



RUGOONAUTH
Neena



MOOTOOSAMY
PATTER Kessa-
vadee Kandassamy



LOTUN
Mohamad
Nadeem



CUTTIAN
Desirella Marie



UTILE
Jean Didier
David



RAMJEE
Vishwamitra



RAGOO
Saffinaz



STATEMENT OF COMPLIANCE

We, the undersigned, confirm that to the best of our knowledge that The Municipal Council of Beau Bassin- Rose Hill has complied with all its obligations and requirements under the Code of Corporate Governance for the Financial Year 2023- 2024.

Signed by:

A blue ink signature of Marie Gabriella Rimena Batour, written in a cursive style, positioned above a horizontal line.

MARIE GABRIELLA RIMENA BATOUR (Mrs)

MAYORESS

A blue ink signature of Marveen Ramasamy, written in a cursive style, positioned above a horizontal line.

MARVEEN RAMASAMY

AG CHIEF EXECUTIVE



The Corporate Governance Report 2023 - 2024

The Municipal Council of Beau-Bassin Rose-Hill ensures compliance with the Corporate Governance principles spelt out in the National code of Corporate Governance for Mauritius (2006)

Principle 1: Governance Structure

The Municipal Council of Beau-Bassin/Rose-Hill is a body corporate established under the Local Government Act 2011, as subsequently amended and is organised through:

- (i) A Council of 24 elected members and its committees making the policies and decisions for the Municipal Council; and
- (ii) An executive arm headed by the Chief Executive and assisted by the Deputy Chief Executive and two Assistant Chief Executives to implement them and Heads of Departments for the day-to-day running of the affairs of the Municipal Council in line with its statutory duties as spelt out in the LGA 2011 and various other enactments.

Principle 2: The Structure of the Board and its Committees

In virtue of the Local Government Act 2011, Council meetings are held at least once monthly and chaired by the Mayor or the Deputy Mayor in his absence.

Different Committees such as the Permits and Business Monitoring Committee (PBMC), the Executive Committee, Public Infrastructure, Public Health, Welfare and Finance Committee are also held on a monthly basis so as to ensure the implementation and monitoring of Council's decisions.

Principle 3: Appointment Procedures.

All appointment, promotion and disciplinary actions in respect of the officers and employees under the executive arm are undertaken by an independent body namely the Local Government Service Commission (LGSC)

Recruitment is thus undertaken by the LGSC in line with LGSC Regulations 1984, as subsequently amended.

**Principle 4: Director Duties, Remuneration and Performance**

All officers and employees of the Municipal Council perform the duties as stipulated in their respective Scheme of Service and work under the conditions of service and remunerated in accordance to the PRB Report 2021. However, a performance appraisal exercise is conducted on a yearly basis to determine the eligibility of the yearly increment as per the PRB Report 2021.

The elected Councillors are paid a monthly allowance in accordance with regulations made under the Local Government Act 2011, as amended.

Principle 5: Risk Governance and Internal Control

It is ensured that the provisions of the different legislations which govern its functions and operations amongst others such as the Public Procurement Act (PPA) 2006, the Building and Control Act, the Environmental Protection Act (EPA), the Occupational Safety and Health Act (OSHA), the Financial Management Manual and the LGSC Regulations 1984, as amended, are adhered to.

Apart from the core statutory services provided such as Refuse Collection, Street Lighting, maintenance of roads, markets, cemeteries and control of private development and welfare services as defined in Section 50 of the LGA 2011, the Council is fully engaged in the development of amenities such as construction of State-of-the-Art buildings, other public infrastructures and social amenities to enhance the quality of life of its citizens. In wake of the challenges faced due to climate change, much emphasis is laid on the construction of new drains and risk reduction activities.

Our coat of Arms *Tenax and Fidelis*, being the bedrock of our Council remains our inspiration to deliver our highest good governance principles reflected in the code of conduct adopted by Councillors and officers, the internal controls mechanisms to ensure the applications and mitigation of the risks of non –compliance as well as other good governance principles such as accountability, transparency, equity and fairness and ensuring that the rule of law is complied with. Here, we refer to the various committees, constituting of our risk management functions namely Anti-Corruption Committee, the Audit Committee, Performance Review Committee and at strategic level, the National Audit Office report recommendations and replies made in various management letter.

**Principle 6: Reporting with Integrity**

In financial year 2023-2024, our strong governance base allowed us to embrace the transformational change being brought through the I-Council project including future steps for constant improvement for e.g. ISO 9001 and other principles.

Moreso, a fair, balanced and understandable assessment of the organisational's financial, environmental, social and governance position, performance and outlook is presented in Council's Annual Report which is also available on Council's website.

Principle 7: Audit**Internal Audit**

The Internal Audit section headed by the Internal Auditor acts independently and report to the Chief Executive. The observations and recommendations made are channelled to department concerned for implementation and for due consideration by the Audit Committee.

External Audit

The External Auditors are Government Auditors who audit the financial statements of the Council against payment of an audit fee as per Section 136 of the Local Government Act 2011, as subsequently amended.

Audit Committee

The Audit Committee (AC) is prerequisite for public accountability and good governance. The Audit Committee has the responsibility to:

- Conduct any investigation;
- Respond to issues/reports raised by Audit Report and Internal Audit

Two Audit Committee meetings were held for the period of July 2023 to October 2023.

Composition of the Audit Committee

The Audit Committee is composed of a chairperson, 2 members and 1 Secretary

Principle 8: Relations with Shareholders and other key stakeholders

A harmonious relation is ensured amongst members of staff and Councillors respecting the separation of powers between Management and Council.

The CSU portal helps the Council to deal with complaints and suggestions in a more effective and



efficient way thus harmonising the relationship between Council and its citizens.



Declaration of Assets

The Declaration of Assets Act 2018 was enacted by the National Assembly on 12 December 2018 and came into force on 01 June 2019.

Under Section 3 of the Declaration of Assets Act, the Mayor, Deputy Mayor, all Councillors as well as some officers have an obligation under Section 4 of the Act, to make a declaration of his assets and liabilities with ICAC including the assets and liabilities of his spouse and minor children as follows:

<i>Every Councillor</i>	<i>Not later than 30 days after:</i> <ul style="list-style-type: none"> • <i>The first sitting of the Municipal City Council, Municipal Town Council or District Council</i> • <i>Being elected to Municipal City Council, Municipal Town Council or District Council, following a by election</i> • <i>His seat becomes vacant pursuant to section 40 of the Local Government Act</i> 	<i>By way of affidavit on the Declaration of Asset Form set out in the First Schedule, sworn before the Supreme Court</i>
<i>Mayor</i> <i>Deputy Mayor</i>	<i>Not later than 30 days after:</i> <ul style="list-style-type: none"> • <i>Being elected</i> • <i>His office becomes vacant pursuant to Section 41 of the Local Government Act</i> 	
<i>Chief Executive</i> <i>Every Officer drawing salary at the level of Deputy Permanent Secretary and above</i>	<i>Not later than 30 days after:</i> <ul style="list-style-type: none"> • <i>Being appointed</i> • <i>His office becomes vacant</i> 	<i>On the Declaration Asset Form set out in the Second Schedule</i>



Head of Departments

Department	Position	Name of Officer
Administration	Chief Executive	DR. S. PEERTHUM (07.02.2023 - 29.04.2024)
		Mrs T.D. RAMKISSOON-MUNGOOSING (as from 30.04.2024)
Finance	Financial Controller	Mr. D. LAM HING
Public Infrastructure	Ag Head, Public Infrastructure Department	Mr. R. DABEEDEEN (13.01.2020 - 03.03.2024)
		Mr. G. NAYAGEN (as from 05.03.2024)
Public Health	Chief Health Inspector	Mrs. S. B. MOHUNGOO
Land Use and Planning	Head, Land Use and Planning Department	Mr. R. GOORIAH
Welfare	Chief Welfare Officer	Mr. K. DUSOYEA (20.02.2024 - 15.04.2024)
		Mrs. G. ETTOO (as from 16.04.2024)
	Principle Welfare Officer	Mr. N. RAMBURN (10.02.2023 - 08.10.2023)
		Mrs. K. GUNNESS (09.10.2023 -01.05.2024)
		Mrs. S.B. KAUDEER (as from 02.05.2024)

Roles and Functions of Committees for the year 2023/2024

▪ Council Meeting

As required under Section 45 of the Local Government Act 2011 as subsequently amended, Council Meeting, presided by the Mayor, meets as often as its business may require and at least once every month to formulate general policy guidelines on the activities of the Council.

The Chairpersons and Vice-Chairpersons were as follows:

- Chairperson: Mayor – MOOTOO CAROOPEN Rajeneedavee
- Vice-chairperson: Deputy Mayor – CHOOLUN Jai Krishna Vishwanauth
- *Number of meetings held: 12*

▪ Executive Committee

Under Sections 47 & 48 of the Local Government Act 2011, the Executive Committee is responsible for the approval of the procurement of goods and services where the total value of the procurement exceeds Rs. 100,000 or such amount as maybe prescribed. The term of office of an Executive Committee shall be 2 years and every decision taken by the Executive Committee shall be reported at the next Council Meeting.



The Committee is comprised of the Mayor, the Deputy Mayor and 5 other members of the Council.

- Chairperson: Mayor – MOOTOO CAROOPEN Rajeneedavee
- Vice-chairperson: Deputy Mayor – CHOOLUN Jai Krishna Vishwanauth
- *Number of meetings held: 48*

▪ **Permits and Business Monitoring Committee**

Under Section 115 of the Local Government Act 2011, as amended by the Finance (Miscellaneous Provisions) Act 2016, whereby a Permits and Business Monitoring Committee had been set up to, amongst others, process every application for an Outline Planning Permission or a Building and Land Use permit, issue guidelines to assist persons wishing to make an application and enable them to understand its planning system.

The Committee shall consist of:

- The Mayor or Deputy Mayor;
- Four Councillors, to be designated by the Chairperson;
- The Chief Executive; and
- The Heads of the Land Use and Planning, Public Infrastructure and Public Health Departments of the Local Authority.
- *Number of committees held: 59*

▪ **Procurement Committee**

Under the provisions of Section 160 of the Local Government Act 2011, any procurement of goods and services by the Council shall be determined by the Procurement Committee which is composed of the Chief Executive or his Deputy; the Financial Controller or his deputy; and one senior officer in charge of a department other than that of the Chief Executive or the Financial Controller. However, approval of the Executive Committee of the Council is required, where the total value of the procurement exceeds 100,000 rupees.

- *Number of committees held: 110*

▪ **Public Infrastructure Committee**

The Public Infrastructure Committee considers all matters pertaining to the maintenance of all Municipal assets/infrastructure and management of Municipal buildings, roads, pavement, drains, and public gardens/green spaces as well as approves new projects, monitoring of ongoing projects and considers requests for facilities such as street lighting, construction of



roads and drains.

Composition of the committee:

- | | |
|--------------------------|--|
| 1. Her Worship the Mayor | MOOTOO CAROOPEN Rajeneedavee |
| 2. The Deputy Mayor | CHOO LUN Jai Krishna Vishwanauth |
| 3. Councillor | KUSHNA Ravidutt B (Chairperson) |
| 4. Councillor | FONG SUK KOON Ken Fat, O.S.K. (Vice Chairperson) |
| 5. Councillor | BOOJHAWON Narendra Singh |
| 6. Councillor | JUNG GEE Nazir Mohamad Ameen |
| 7. Councillor | FIDELE Belinda |
| 8. Councillor | RAMJEE Vishwamitra |
| 9. Councillor | UTILE Jean Didier David |

11 meetings of the Public Infrastructure Committee were held during the above-mentioned period.

▪ **Public Health Committee**

The Public Health Committee considers all matters pertaining to refuse collection, cleansing of public places, drains, bare lands, canals and rivers, roadside weeding, maintenance of public conveniences, rodent control, control of hawkers and management of crematoria and markets and fairs.

Composition of the committee:

- | | |
|--------------------------|--|
| 1. Her Worship the Mayor | MOOTOO CAROOPEN Rajeneedavee |
| 2. The Deputy Mayor | CHOO LUN Jai Krishna Vishwanauth |
| 3. Councillor | CERVEAUX Alain J. (Chairperson as from 11 July 2023) |
| 4. Councillor | JUNG GEE Nazir M. Ameen (Chairperson up to 10 July 2023 and member as from 10 July 2023) |
| 5. Councillor | CUTTIAN M. Desirella (Vice-chairperson) |
| 6. Councillor | FONG SUK KOON Ken Fat, O.S.K. |
| 7. Councillor | RAGOO Saffinaz |
| 8. Councillor | MOOTOOSAMY-PATTER S.K. |
| 9. Councillor | LOTUN Mohamad Nadeem (Member as from 30 Nov 2023) |

11 meetings of the Public Health Committee were held during the above-mentioned period.



▪ **Welfare Committee**

The Welfare Committee considers all matters pertaining to promotion of welfare, social, recreational, educational, sports, leisure and cultural activities.

Composition of the committee:

- | | |
|--------------------------|---|
| 1. Her Worship the Mayor | MOOTOO CAROOPEN Rajeneedavee |
| 2. The Deputy Mayor | CHOOOLUN Jai Krishna Vishwanauth |
| 3. Councillor | DEWEE Deoraj, M.S.K. (Chairperson) |
| 4. Councillor | BOOJHAWON Narendra Singh (Vice-chairperson) |
| 5. Councillor | FIDELE Marie Belinda |
| 6. Councillor | JUNG GEE Nazir Mohamad Ameen |
| 7. Councillor | CUTTIAN Desirella |
| 8. Councillor | FONG SUK KOON Ken Fat, O.S.K (member up to 21 Oct 2023) |
| 9. Councillor | MOOTOOSAMY-PATTER S.K. |
| 10. Councillor | MOOTHOSAMY Georges (member as from 30 Nov 2023) |

11 meetings of the Welfare Committee were held during the above-mentioned period.

▪ **Finance Committee**

Examining all questions related to budgets.

Composition of the committee:

- | | |
|--------------------------|--|
| 1. Her Worship the Mayor | MOOTOO CAROOPEN Rajeneedavee |
| 2. The Deputy Mayor | CHOOOLUN Jai Krishna Vishwanauth |
| 3. Councillor | FONG SUK KOON Ken Fat, O.S.K (Chairperson) |
| 4. Councillor | DEWEE Deoraj, M.S.K. |
| 5. Councillor | CERVEAUX Jules Alain (Member as from 27 July 2023) |
| 6. Councillor | JUNG GEE Nazir Mohamad Ameen (Member up to 27 July 2023) |
| 7. Councillor | KUSHNA Ravidutt |

8 meetings of the Finance Committee were held during the above-mentioned period.



▪ **Summary of number of meetings held during the period July 2023 – June 2024**

Council Meeting	12
Executive Committee	48
Public Infrastructure Committee	11
Public Health Committee	11
Welfare Committee	11
Finance Committee	8
Permits and Business Monitoring Committee	59
Procurement Committee	110
Bid Opening Committee	58
Health & Safety Committee	4
Local Disaster Risk Management Committee	2
Total:	334

Local Disaster Risk Reduction Management Committee

According to the National Disaster Risk Reduction and Management Act 2016, there shall be a Local Disaster Risk Reduction Management Committee (LDRRMC) for every Local Authority. Every LDRRMC shall consist amongst others of: (i) the Mayor of the Local Authority who shall be the Chairperson; (ii) the Chief Executive of the Local Authority; and (iii) the Local Disaster Management Coordinator of the Local Authority.

Engagement of local communities in the development of a Local Disaster Risk Reduction and Management Strategy and Action for the township of Beau Bassin Rose Hill

On 12th August 2023, the Municipal Council organized a half day working session with representatives of Non-Governmental Organizations (NGOs) and engaged citizens of the town to present the draft Local DRRM Action Plan for the township of BBRH with a focus on actions proposed in Essential 7 known as “*Strengthen Societal Capacity for Resilience*”.

During the course of this working session, participants were introduced to the *Making Cities Resilient 2030 initiative and Community-based Disaster Management (CBDM)* concepts followed by an open dialogue wherein the DRR needs and requirements of members of the sub-urban



communities of the town were addressed. Accordingly, the needs and requirements advocated by the citizens were then integrated as Specific, Measurable, Achievable, Realistic and Timebound (SMART) objectives and dedicated working areas in Essential 7 of the Local DRRM Action Plan for the township of BBRH.

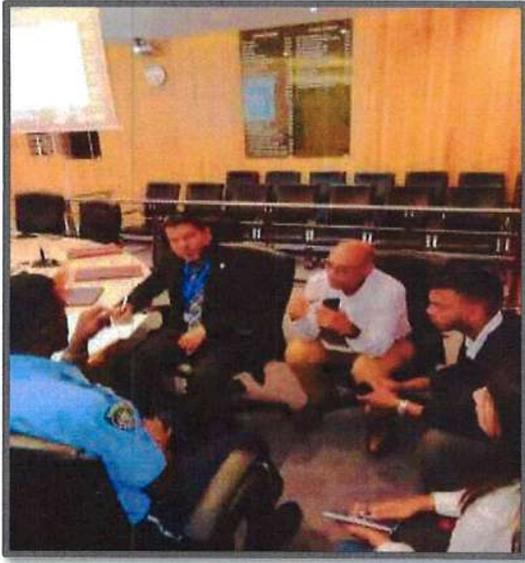


Open dialogue with community representatives on disaster risk reduction needs for the township of Beau Bassin Rose Hill

Integration of Persons with Disabilities into the local disaster preparedness and response planning of the township of Beau Bassin Rose Hill

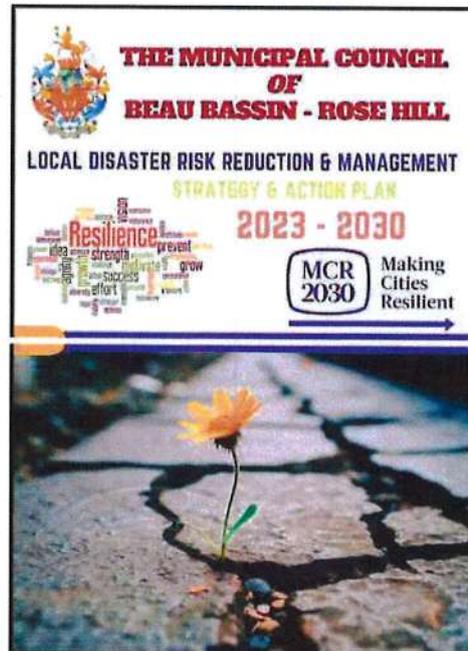
A multi-agency working session was organized on 30th August 2023 where group works and open discussion were organized for the integration of Persons with Disabilities (PwD) into the draft Local Disaster Risk Reduction and Management Action Plan 2023-2030 for the township of Beau Bassin Rose Hill.

The working session welcomed the participation of stakeholders identified as key players in assisting People with Disabilities in disaster preparedness and response planning. The participating agencies included the Special Education Needs Authority (SENA), Ministries of Social Security and Gender Equality, first responders (Police, SAMU, Fire Rescue Service, Disaster Response Unit), the National Disaster Risk Reduction and Management Centre, the Mauritius Red Cross Society, municipal officers and elected members of the Council. As a result, the outcomes and recommendations of this working session were then integrated as dedicated objectives and working areas for PwD in Essentials 1, 2, 6, 7 and 9 of the Local DRRM Action Plan.



Working session and open dialogue with key stakeholders for integration of PwDs into the local disaster preparedness and response planning of the township of Beau Bassin Rose Hill

Launching of the Local Disaster Risk Reduction and Management Strategy & Action Plan 2023-2030 for the township of Beau Bassin Rose Hill





In November 2023 the Municipal Council of Beau Bassin Rose Hill launched its Local Disaster Risk Reduction and Management (LDRRM) Strategy and Action Plan 2023-2030 in line with the national disaster risk management policy framework for the Republic of Mauritius. The LDRRM strategy was launched by the Honorable Vice Prime Minister, Minister of Local Government and Disaster Risk Management, Dr M. A. Husnoo, in the presence of the mayor of the township of Beau Bassin Rose Hill, Mrs R. Mootoo Caroopen, the United Nations Resident Coordinator for Mauritius and Seychelles, Mrs L. Simrique Singh, the Officer in Charge of the National Disaster Risk Reduction and Management Centre, Mr P. Budhoo and other key regional, national and local stakeholders.

The LDRRM Strategy and Action Plan 2023-2030 for the township of BBRH was developed through an inclusive multi-stakeholder approach by means of workshops and multilateral working sessions. The strategy and action plan documents have been aligned with mandates and requirements of:

1. The National Disaster Risk Reduction and Management Act (2016) and other related national risk reduction legislations;
2. The National Disaster Risk Reduction and Management Policy Engagement 2020-2030 for the Republic of Mauritius;
3. The Vision and Strategic Pillars set in the National Disaster Risk Reduction and Management Strategic Framework 2020-2030 for the Republic of Mauritius;
4. Key indicators addressed in the National Disaster Risk Reduction and Management Action Plan 2020-2030 for the Republic of Mauritius and;
5. Landmark United Nations international policies on disaster risk reduction such as the Sendai Framework for Disaster Risk Reduction 2015-2030 and the United Nations 2030 Agenda for Sustainable Development.

The LDRRM Strategy and Action Plan has been adapted to the unique context of the township of BBRH with 76 objectives and working areas that will serve as a roadmap to the Municipal Council of BBRH and stakeholders of its Local Disaster Risk Reduction and Management Committee in their approach to implement effective and timely disaster risk reduction and management measures, actions and initiatives for the town up to 2030.

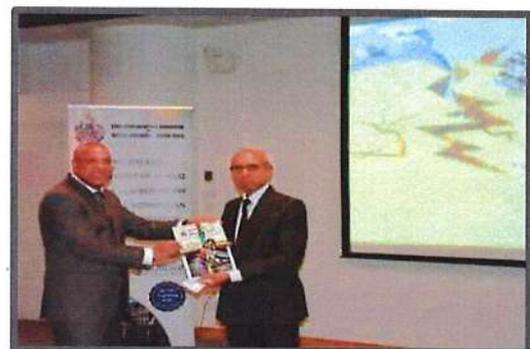
Additionally, the publication of the strategy document also positioned BBRH among the Indian, Pacific and Atlantic regions as a pioneer Small Island Developing States (SIDS) town



that successfully aligned its local DRRM efforts with its national DRM policy framework, the four priorities for action of the Sendai Framework and specific DRR targets addressed in the Sustainable Development Goals (SDGs) 1, 11, 13 and 17.

Accordingly, following the publication of the LDRRM Strategy and Action Plan 2023-2030 for the township of BBRH, several press articles and factsheets have been published by recognized regional and international institutions advocating the resilience pathway embraced by the Municipal Council of BBRH as a good practice among African cities and Small Island Developing States (SIDS). These organizations include amongst others the United Nations Office for Disaster Risk Reduction (UNDRR), Africa Business, Resilience Initiative Africa (RIA) a project of the Deutsche Gesellschaft für Internationale Zusammenarbeit (GIZ) GmbH on behalf of the German Federal Ministry for Economic Cooperation and Development and Gale Academic One file. The links for the articles and factsheets are illustrated at *Annex I* for your perusal.

Pictures of the Launching Ceremony





Disaster Risk Assessment for the area of the Ministry of Education Zone 2 and Barkly

Following the passage of Tropical Cyclone Belal in January 2024, consequential flood impacts have been observed in the area of the Ministry of Education Zone 2 and Barkly, Beau Bassin. To that effect, the Municipal Council undertook in February 2024, an in-depth on-site survey to determine the root causes of the floods and developed a Disaster Risk Assessment (DRA) for the above areas as follows:

1. *A Hazard Analysis for the areas of the Ministry of Education Zone 2 and Barkly;*
2. *The past flood history of the impacted areas;*
3. *An exposure and vulnerability assessment of the impacted areas to flood risks based on findings and maps of the Land Drainage Master Plan 2021 and past Municipal risk assessments;*
4. *Recommendations for the implementation of structural and non structural measures for the areas of the Ministry of Education Zone 2 and Barkly by concerned stakeholders to mitigate the flood risks thereat.*

Risk Assessment for the region of Camp Berthelot, Chebel

Following the torrential rains dated 21 April 2024, consequential flooding has been reported by inhabitants of Camp Berthelot Chebel. To that effect, the municipal council undertook in May 2024 a risk assessment for the region including amongst others:

1. *An exposure and analysis of inhabitants to flood risks as per findings and maps of the Land Drainage Master Plan 2021;*
2. *Recommendations of the structural measures to mitigate the flood risk in the region of Camp Berthelot, Chebel*

Updated list of flood prone areas for the township of BBRH and mapping on google earth

The extreme weather conditions that prevailed during the passage of tropical cyclone Belal in January 2024 and on 21 April 2024 caused consequential floods in several localities of the township of Beau Bassin Rose Hill. To that effect, over and above the existing flood prone areas of the town, new localities were identified as flood prone areas. Accordingly, the updated list of flood prone areas for the township of BBRH for the year 2024 consisted of 67 streets/localities



classified as moderately to highly exposed and vulnerable to hydro-meteorological hazards. Those localities have been geo-localized and mapped on Google Earth as shown in the below satellite picture and illustrated at *Annex II*.



Geo-Localization and mapping of Flood prone areas of BBRH township illustrated in red



Annex I

Links to press articles and factsheets

- [https://mcr2030.undrr.org/news/beau-bassin-rose-hill-municipality-leads-way-disaster-resiliencemauritius#:~:text=The%20municipality%20launched%20its%20Local,Resilient%202030%20\(MCR2023\)%20initiative.](https://mcr2030.undrr.org/news/beau-bassin-rose-hill-municipality-leads-way-disaster-resiliencemauritius#:~:text=The%20municipality%20launched%20its%20Local,Resilient%202030%20(MCR2023)%20initiative.)
- <https://african.business/2023/12/apo-newsfeed/beau-bassin-rose-hill-leads-the-way-in-disaster-resilience-for-mauritius-embracing-the-making-cities-resilient-2030-initiative>
- <https://www.adaptationcommunity.net/publications/>
- <https://go.gale.com/ps/i.do?id=GALE%7CA780245188&sid=sitemap&v=2.1&it=r&p=EAIM&sw=w&userGroupName=anon%7Eeed004b1&aty=open-web-entry>

Annex II

List of flood prone areas for the township of Beau Bassin Rose Hill as at May 2024

S/N	Street/Locality	Region
1	Junction Colonel Draper & Napier Broom Streets	Beau Bassin
2	Morcellement La Confiance	Beau Bassin
3	Marcel Ducasse Street	Beau Bassin
4	Colonel Maingard Street	Beau Bassin
5	Herchenroder Street, in front of Ministry of Education Zone 2	Beau Bassin
6	Dr Reid Street (Boutique Khorughdarry)	Beau Bassin
7	Rennard Street	Beau Bassin
8	Trotter Street	Beau Bassin
9	BPS College & Napier Broom	Beau Bassin
10	Raoul Follereau Street near SSS Beau Bassin	Beau Bassin
11	Shand Street	Beau Bassin
12	Hortensia Street	Barkly
13	Pensée Street	Barkly
14	Jacmin Street	Barkly
15	Hibiscus Street	Barkly
16	Corneille Street	Barkly
17	Haendal Street	Barkly
18	Nelson Mandela Street	Barkly
19	Yukas Street	Barkly
20	Rose des Bois Street	Barkly
21	Jean Lebrun Street	Barkly
22	Narcisse Street	Barkly
23	Muguets Street, (near Barkly Government School)	Barkly
24	Salamat Khan Chady Street	Roches Brunes



25	Maurice Raffray Street	Roches Brunes
26	Junction Maurice Raffray and Salamat Khan Chady Streets	Roches Brunes
27	Independence Street, (at Roches Brunes Gvt School)	Roches Brunes
28	Moorgayen Vythillingum Street	Roches Brunes
29	Blackburn Street	Roches Brunes
30	Premsingh Baboolall Street	Roches Brunes
31	Avenue des Flamboyant/Marly Avenue	Roches Brunes
32	Junction Ariane & Raymond Rivet Streets	Mont Roches
33	Junction Raymond Rivet & Pope Hennessy Streets	Mont Roches
34	Mamzel Street	Mont Roches
35	Subramanien Bharati Street	Mont Roches
36	Verger Bissumbar	Mont Roches
37	Raymond Rivet Street, from junction Mayor to Pere Frezzia Streets	Mont Roches
38	Avenue Berthaud, from junction Boundary Rd to Guy Rozemont Street	Stanley
39	Morcellement Goomanee	Stanley
40	Foot of Corps de Garde Mountain	Stanley
41	Jinna Street (before junction with Guy Rozemont Street)	Stanley
42	Stanley Government School, Avenue Berthaud	Stanley
43	De Plevitz Street	Plaisance
44	Hadjee Hallaman Street	Plaisance
45	Belvedere Lane	Coromandel
46	Dwarka Lane	Coromandel
47	Cerisier Street Chapman View	Coromandel
48	Cat Fish Street, Chapman View	Coromandel
49	Mandarine Lane, Chapman View	Coromandel
50	Roses Avenue	Coromandel
51	Pavé d'Amours Street	Coromandel
52	Morcellement Hermitage	Coromandel
53	Randabel Lane, Belvedere	Coromandel
54	Vandermeersch Street, from entrance of Metro Station to Port Louis St Jean A1 Road	Rose Hill
55	Duncan Taylor & Dr Maurice Curé Streets near Rose Hill Market	Rose Hill
56	Old Arab Town Area	Rose Hill
57	Junction Shantilall Dhanjee & Mallac Street	Rose Hill
58	Junction Pere Jean de Roton & Mallac Streets	Rose Hill
59	Sir Virgil Naz Street	Rose Hill



60	Chebec Housing Estate	Chebel
61	NHDC Residence Lotus	Chebel
62	Independence Lane	Chebel
63	Venkatasamy Street	Chebel
64	Amitie Lane	Chebel
65	NHDC La Concorde	Camp Levieux
66	NHDC Dhalia	Camp Levieux
67	Avenue Cretin, near football ground,	Camp Levieux



Departments

1. Administration Department

Priority Objectives

- Ensure that Municipal services are provided to the satisfaction of citizens.
- Ensure that resources allocated to Departments are used judiciously.
- Ensure that Council's policies are formulated and implemented within the framework of the Local Government Act and other laws.
- Exercise sound administrative and financial control.

Major Services

- Implementation of Council's decisions.
- Delivery of programmes as laid down in the Performance Based Budget.

Headed by the Chief Executive and assisted by the Deputy Chief Executive and the Assistant Chief Executives, the Administration Department is responsible for the Management and Administration of the day-to-day affairs of the Council.

The Department is responsible amongst others, for:

- Implementing policies, goals and objectives of Council in line with the Local Government Act 2011 (as amended),
- Implementing Local Government legislations and other relevant legislations.
- Initiating and implementing programmes aiming at enhancing the overall efficiency and effectiveness of the Council.
- Advising the Council on policy matters.

Under the Administration Department, the Council of Beau Bassin - Rose Hill has:

a) The Human Resource Management Section

Headed by the Human Resource Management Officer and administrative staff. The Human Management Resource Section deals with:

- Appointment & promotion, retirement & pensions and application of conditions of service.
- Monitoring of leaves & attendances, passage benefits, car loans, travelling allowances.
- Industrial matters and discipline.



- The issue, control and care of uniforms and Personal Protective Equipment.
- Human Resources Planning, career development & Training of employees in line with the Council's objectives & requirements.

Number of Employees in post as at 30 June 2024: 722

Performance Management System (PMS)

Performance Management System is a management tool for good governance and improved performance. It provides the opportunity to identify the development needs of employees at all levels in the organization within an agreed framework of planned goals, objectives, standards and competencies. The adoption of the system is in line with Government Programme which gives high priority to improving the performance of public service by developing capacity to perform and tackle poor performance.

Recruitments/Appointment

The process of Recruitment/Appointment is carried out by the Local Government Service Commission and during the period July 2023 to June 2024, the following categories of employees were appointed:

SN	Post Held	No of Employees
1	Chief Welfare Officer	1
2	Principle Welfare Officer	1
3	Office Management Assistant	1
4	Clerical Officer	8
5	General Worker	42
6	Refuse Collector (Roster)	20
7	Handy Worker (Special Class)	4



Retirements

During the period July 2023 to June 2024, the following categories of employees retired from the service:

Re	Post Held	No of Employees
1	Head Attendant	2
2	Chief Painter	1
3	Carpenter	1
4	Driver (Personal)	2
5	Gardener	2
6	General Worker	2
7	Handy Worker (Special Class)	1
8	Infant School Teacher	1
9	Office Management Assistant	1
10	Refuse Collector (Roster)	5
11	Surveillant	1
12	Technician (Sound)	1
13	Driver/Scavenging Supervisor (Roster)	1
14	Overseer (Drains, Works - Personal)	1
15	Supervising (Lighting Section)	1

Promotions

During the period July 2023 to June 2024, the following categories of officers were promoted:

Sn	Post Held	No of Employees
1	Head Attendant	1
2	Senior Gardener	1
3	Painter	2

Training and Development

To ensure that service delivered is enhanced and to keep abreast with the latest trends as well as improve efficiency, training opportunities are provided to officers whenever possible.

Heads of Departments and officers attended training programmes, seminars and workshops as follows during the period July 2023 to June 2024:



SN	Institution	Course/Seminar Title	No of Participants	Date & Place Attended
1	Fellowship First Aiders	Training on First Aid	50	03,11,12,24 and 26 July 2023 - Council Room of the Municipal Council of Beau Bassin - Rose Hill
2	United Nations Development Programme	Workshop on Capacity Development programme for Local Authorities	15	08 August 2023 - Cote D'or National Sports Complex
3	Procurement Policy Office	Training session on e-procurement for evaluators	1	08 August 2023 - 10 August 2023 - Ministry of Local Disaster & Risk Management
4	Mauritius Standards Bureau	Training course program on ISO 9001:2015 Quality Management System	1	31 August - 01 September 2023 - Conference Room of Mauritius Standard Bureau
5	Independent Commission Against Corruption (ICAC)	Workshop on Enhancing Integrity and Effectiveness in the Inspection Function	2	12 September 2023 - Lecture Theatre ICAC Headquarters Reduit Triangle Moka
6	Ministry of Environment, Solid Waste Management and Climate Change	Public Outreach Workshop on the revised National Oil Soil Contingency Plan 2021 of the Republic of Mauritius	1	16 October 2023 - Henessy Park Hotel, Ebene
7	University of Mauritius - Civil Engineering	Workshop on Coastal Adaptation Measures and Evacuation Planning	1	26 October 2023 - Core Building, Ebene
8	Municipal Council of Beau Bassin Rose Hill	Towards the Development & Implementation of a Local Disaster Risk Reduction Strategy & Action Plan for the Township of Beau Bassin	15	29 November 2023 - La Scala, Caudan Arts Centre



9	Municipal Council of Beau Bassin Rose Hill	Training on Citizen Support Portal	8	04 & 05 January 2024 - ISC Centre
10	Mauritius Standards Bureau	Course on ISO 9001:2015 Quality Management Systems-Implementer	1	25 March - 27 March 2023 - Conference Room of MSB
11	Ministry of Gender Equality and Family Welfare	National Technical Workshop on: Promoting the presence and leadership of women within public institutions	1	28 March 2024 - Henessy Park Hotel, Ebene
12	ACCA Mauritius Network Panel	Reconciliation between IPSAS and IFRS	1	02 April 2024 - Flying Dodo, Bagatelle
13	Association of Professional Librarians	How to edit PDF in browser and create Web page using AI and "The future of library profession in Mauritius"	2	16 April 2024 - Conference Room of the Municipal City Council of Port Louis
14	Ministry of Gender Equality and Family Welfare	National Technical Workshop on: Promoting the presence and leadership of women within public institutions at the national and local level	1	17 April 2024 - Le Sirius, Labourdonais Waterfront Hotel
15	NAVEO	CIO Insights and Innovation 2024 Conference	1	18 April 2024 - Henessy Park Hotel
16	University of Mauritius	Short Course on Fundamentals of AutoCAD for Solid Modelling	1	21hrs course which started on 04 May 2024 - University of Mauritius
17	Ministry of Arts and Cultural Heritage	Informative Session on 2005 UNESCO Convention for the Protection and Promotion of the Diversity of Cultural Expressions - Quadrennial Periodic Reporting	1	17 May 2024 - Municipal City Council of Port Louis

**b) The Committee Section**

Headed by a Senior Committee Clerk and assisted by two Committee Clerks this section is responsible for:

- Recording of all minutes of proceedings of Committees
- Establishing calendar for meetings.
- Circulating the minutes of proceedings among members of staff and Councillors
- Ensuring timely dispatching of all notice of meetings etc.

c) The Internal Control and Audit Section

Internal Control is important to ensure the efficiency and effectiveness of operations and adherence to best practices, rules, and regulations as is part of day-to-day management. An essential part of Internal Control is Internal Audit which is involved in carrying out daily checks over all financial activities of the Municipal Council. Audit is also carried out in cash collection, expenditure, and payroll, stores, and cash book amongst others.

d) Information Technology Section

The IT Section is responsible for the introduction, deployment, maintenance and upgrading of all our Information Technology Infrastructures and also to advise the Council on all IT matters. Over the past decade, the Municipal Council has increasingly applied Information Technology to improve services offered to inhabitants of the township. Through the use of technology, the Council has improved the delivery of services and increased the efficiency of its own work processes.

In concertation with the Ministry of Local Government and Disaster Risk Management and other stakeholders the following

projects have been implemented:



- i. Supply, installation & commissioning of Global Positioning System (GPS) Fleet Management Solution;*
- ii. Supply, installation & commissioning of Geographical Information Systems (GIS);*
- iii. Pursue our strategy towards becoming paperless. To that effect, all committee/council papers/reports are circulated to Municipal Councillors by electronic means;*
- iv. National Electronic Licensing System (NELS) where all BLUPs are approved online;*
- v. Updating our hardware on a regular basis to keep up with evolving technological advancements.*
- vi. The I-Council project*

The main ongoing project is:

- i. Tagging our Municipal assets on the new GIS system being developed by the National Computer Board.*

e) Occupational Safety & Health Management

It is the intent of this Municipal Council to provide a safe working environment for employee and all stake holders. The Senior Safety & Health officer is responsible for undertaking sufficient risk assessment of all undertakings of the Council and advising the Management.

Safety & Health Committee

Safety and Health Committees were conducted pursuant to Section 23 of the Occupational, Safety & Health Act 2005. For period July 2023 to June 2024, four (4) Safety and Health Committees were held.

Periodic Medical Examination

All Refuse Collectors, Chemical Sprayermen and other employees exposed to substances hazardous to health have been placed under suitable Periodic Medical Examination and are required to attend the Occupational Health Clinic regularly.



Medical Check Up for serving employees

A medical check-up programme was organized by the Council targeting all its serving employees.



Training

Training and sensitisation campaigns were delivered by the Senior Safety and Health Officer on Dengue Fever and Leptospirosis.

A refreshing course on First Aid Training was organized in June - July 2024 and some 30 employees have received their Certificates.



f) Information and Service Centre (ISC)

The Information and Service Centre is responsible for registering complaints, grievances and suggestions from the public and to channel the complaints to the respective department for necessary action. The Cisolve system used to register complaints has been merged with the Citizen Support Portal put in place by the Prime Minister's Office.



g) The Municipal Library

Olof Palme Municipal Library

The Olof Palme Municipal Library, created in 1946, was formally situated in the left wing of the Town Hall. In 1966, the library moved to its present location. A children's corner was created in 1984. In 1986, the library was named in the memory of the assassinated Swedish Prime Minister.

A Mini Cyber Centre offering ADSL facilities was inaugurated by the Mayoress on the 22 August 2007. A Wi Fi connection was inaugurated on the 22 November 2007. As from 14 December 2011, with the new Local Government Act, subscription to residents of Beau Bassin-Rose Hill became free and is open to non-residents against a payment of a deposit and an annual subscription. On 22 May 2012, in line with the e-government project, internet access in the library became free to users.

Following the decision of the Council to decentralize the library services, there are actually 9 Mini Libraries and 1 branch Library in the suburb regions of Beau Bassin-Rose Hill.

MS ISO 9001:2015

The Olof Palme Municipal Library became ISO Certified in April 2004 by Mauritius Standards Bureau. Regular auditing and assessments are carried out by auditors of Mauritius Standards Bureau to ensure library compliance with ISO. As per ISO Standards, the Council aims at providing quality service and seek to continuously improve our services to meet the diverse and new emerging information needs of our patrons.

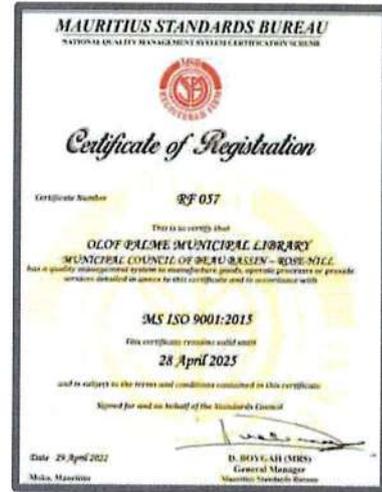
By upgrading the transition to adopt the ISO 9001:2015, the Management of Olof Palme Municipal Library commits itself to constantly provide services that meet customer and regulatory requirements and strives to exceed customer expectations. In April 2022, the auditors of the Mauritius Standards Bureau conducted the triennial assessment and the library's MS ISO 9001:2015 certificate has been renewed and valid until 28 April 2025.



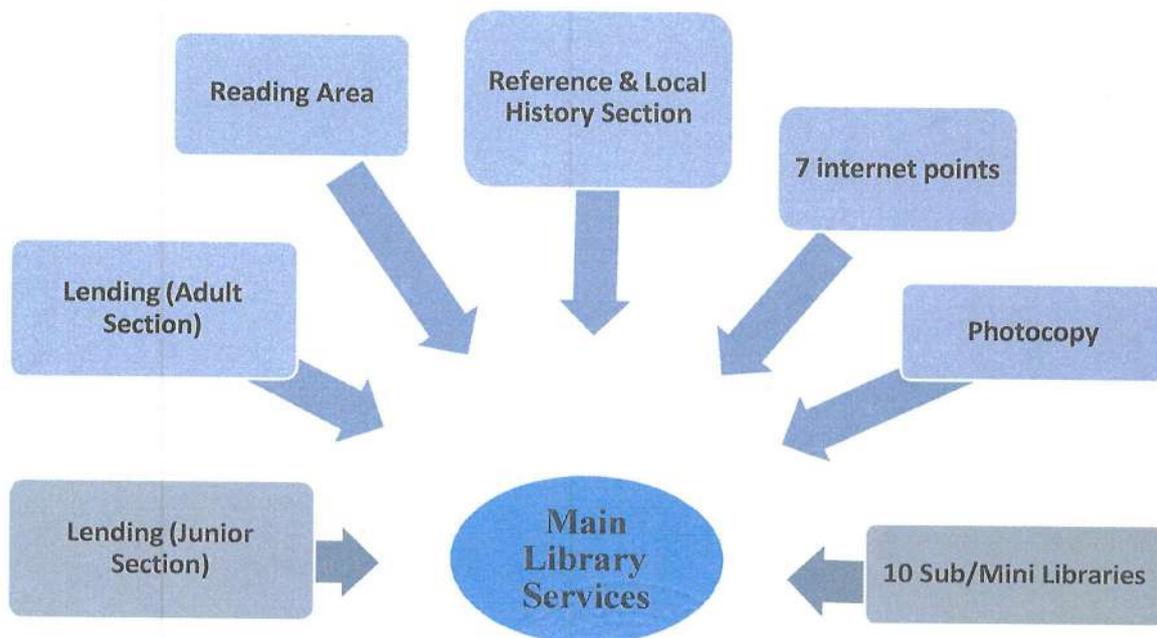
The Quality Management System guarantees a professional approach in performing library activities and further enhances a team-spirit among colleagues and consolidates the quality culture in the organization.

The adoption of the ISO 9001:2015 transition promotes the quality management principles which are:

- Customer focus
- Leadership
- Engagement of people
- Process approach
- Improvement
- Evidence- based decision making
- Relationship management



Services provided by the library for patrons





Sub/Mini Libraries

The library has one sub library and nine mini libraries namely:

- I. Maingard Sub Library
- II. Camp Le Vieux Mini Library
- III. Mare Gravier Mini Library
- IV. Plaisance Mini Library
- V. Trèfles Mini Library
- VI. Mont Roches Mini Library
- VII. Stanley Mini Library
- VIII. Les Chebecs Mini Library
- IX. Roland Moothoo Mini Library
- X. Bibliothèque du Savoir Mini Library

Maingard Sub Library provides lending, reference and free Internet services while the Mini Libraries provide mostly on spot reading and Internet services. Free WIFI facility is also available.

Main Library Opening/Closing hours:

Weekdays: 09.00 hours to 17.00 hours

Saturdays: 09.00 hours to noon

Reference Section (Eddy Norton Hall) Opening/Closing hours:

Weekdays: 09.00 hours to 17.00 hours

Saturdays: Closed

Maingard Sub Library Opening/Closing hours:

Weekdays: Noon to 17.00 hours

School Holidays (Weekdays: 09.00 hours to 16.00 hours)

Saturdays: 09.00 hours to noon

**Mini Libraries Opening/Closing Hours:**

The Mini Libraries are opened as from 14.30 hours to 17.00 hours on specific weekdays and from 09.00 hours to noon on Saturdays. Complete details of the opening hours are available on the Municipal website <https://bbrh.org>.

Books and Periodicals:

Some 300 new adult and teenager books are released during the financial year. Newspapers are made available for user consultation on a daily basis. New magazines are put on shelves for library users. Release of magazines are done on a regular basis. Children books are put on shelves in January and during school holidays (April, July & December). List of new books and magazines are available on our Municipal website <https://bbrh.org>.

Binding Section:

The Binding section caters for the preservation of books and other printed materials. The main objectives of binding are to increase the life span, durability of the library materials and the intrinsic value of the book. The Binding Section also provides a binding service to the other departments of the Municipal Council.

Library Activities:

The Olof Palme Municipal Library organised a “*Conseil Spécial par les Étudiants de la Ville de Beau Bassin-Rose Hill*” on Thursday 25 April 2024 in the Council Room, Plaza. This activity was served as a platform for the students of our town to showcase their talents, ideas, and contributions to our community. The following students participated in this activity:

1. Julien **AYADEE** - College de la Confiance
2. Raees **DAUHOO** - College de la Confiance
3. Hans **ANSAH** - Ebene Boys State Secondary School
4. Fayyad **BUNDHUN** - Ebene Boys State Secondary School
5. Adarsh **JUNGALEE** - Ebene Boys State Secondary School
6. Niven **NAGAMOOTOO** - Ebene Boys State Secondary School
7. Harsh Dev **NURKOO** - Ebene Boys State Secondary School
8. Jean Frederic Thomas **CICERON** - John Kennedy College
9. Nabeer Ehmanuel Christiano **ABRAHAM** - Marcel Cabon State Secondary School



10. Luis Shawn Thuposy **NARAINSAMY** - Marcel Cabon State Secondary School
11. Jullian **CLEOPATRE** - New Devton College
12. Saadiyah **MADARBACUS** - New Devton College
13. Frederic Raphael **PAULEMON** - New Eton College
14. Sheik Hossen Mosaheb **SOOPUN** - New Eton College
15. Alana **ANDRÉ** - Patten College (Girls)
16. Ornella Vinoushka **MINIOPOO** - Patten College (Girls)
17. Marie Keira Maëwenn **JACQUES** - Saint Andrew's School
18. Hugo Jean Fabien **L'ARROGANT** - Saint Andrew's School



In the framework of the 56th anniversary of the Independence of Mauritius and the 32nd anniversary of Republic of Mauritius, the Olof Palme Municipal Library organised a Recitation activity on the theme “**LINITE NASIONAL**” for primary Grade 6 students of the schools of Beau Bassin-Rose Hill which was held on Tuesday 30 April 2024 in the Council Room, Plaza.



The following students participated in this activity:

1. Anne-Sophie **SYATOUS** - Henry Buswell Government School
2. Nigel **JULIE** - Notre Dame de Lourdes RCA School
3. Eloïse Serena **BERTRAND** - Notre Dame des Victoires RCA School
4. Aliza **CHENGAPEN** - Roches Bruens Government School
5. Shania Gwanaëlle **PLANEL** - Saint Enfant Jésus RCA School
6. Ryan **SANASEE** - Vèle Govinden Government School





Statistics for the Period 01 July 2023 - 30 June 2024		
1	Number of visitors for Main and Reference Section	18,711
2	Number of visitors in Sub/Mini Libraries	1415
3	New Membership (Junior, Teenager and Adult)	455
4	New acquisition for Main, Reference and Sub/Mini Libraries (books, annual reports, government gazettes, periodicals and newspapers)	4694
5	Books and Periodicals released for Junior, Teenager, Adult and Reference Section	1776
6	Books and Newspapers released in Sub/Mini Libraries	1327
7	Request for Internet Service in Main Library	660
8	Request for Internet Service in Sub/Mini Libraries	392

Budget

The total budget for the Library Section for books, periodicals and newspapers amounts to **Rs. 308,966.00** for the period **01 July 2023 - 30 June 2024**.

<i>Materials</i>	<i>Amount (Rs.)</i>
Adult/Teenager/ Junior/Reference books	265,771.00
Local Authors	69090.00
Newspapers	67975.00
Periodicals	128,706.00





2. Finance Department

The Finance Department is responsible for the treasury management of the Council. The department is headed by the Financial Controller who advises on financial matters. He is responsible to see to it that proper systems of internal control and accounting are established in every department; that public revenue is collected promptly and properly accounted for and that expenditure and other disbursements are properly made under the correct votes and items of the estimates.

The Finance Department is managed through the following sections:

- 1) **Pay Section** – in charge of all pay transactions pertaining to employees' benefit.
- 2) **Procurement Section** – responsible for the procurement of goods and services as may be required by the Council in accordance with the Public Procurement Act; keeping proper records for requisitions, quotations and procurement, etc; the calling of quotations from different suppliers and to order goods and services within limit of funds available after decision has been made for the procurement thereof.
- 3) **Expenditure Section** – Close monitoring of day-to-day expenses of the Council and payments of bills.
- 4) **Usher/Prosecution Section** – responsible for the collection of debts.
- 5) **Examination Section** – This section ascertains that adequate internal controls are in place to ensure that all payments are properly examined, authorised and recorded.
- 6) **Income Section** – Collecting taxes, fees, rent and monies due to the Council.

Financial Performance

The Council had a deficit of Rs 48.6M for the financial year ended 30 June 2024 compared to a surplus of Rs 61.1M for year ended 30 June 2023. This is mainly explained by a decrease in grant for capital projects and increase in employee costs and depreciation.

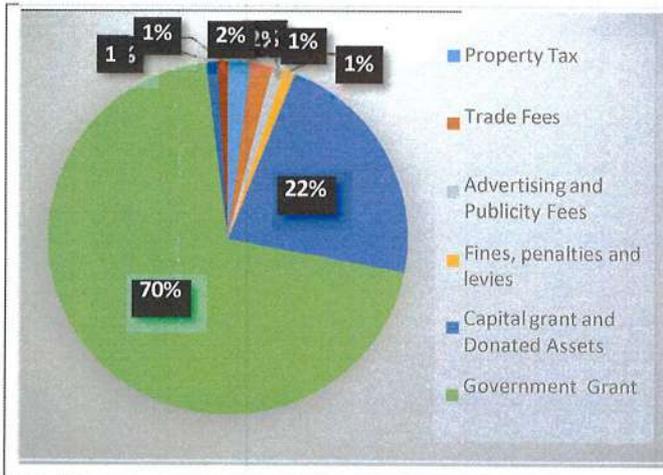


Revenue Collected

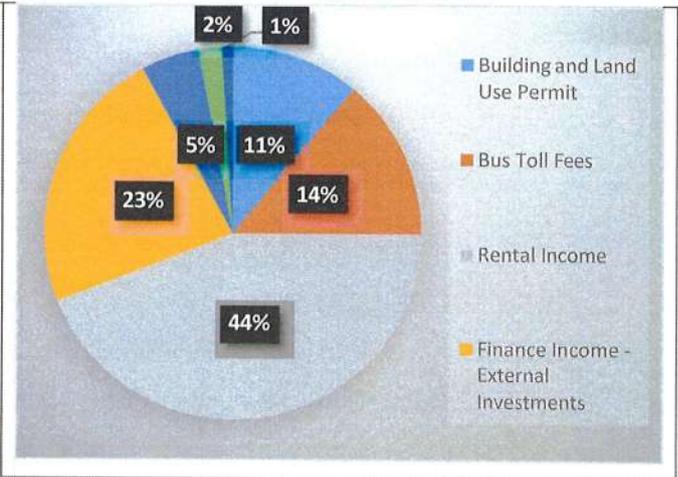
For the Financial year 2023/2024, the following revenue were received by the Council:

Details	30 June 2024 (Rs)	30 June 2023 (Rs)
Building and land use Permit	1,741,969	2,092,562
Burial and incineration Fees	772,000	773,000
Bus toll fees	2,352,880	2,298,000
Finance income	3,249,323	1,686,568
Government grant	495,036,136	472,694,339
Other income	5,084,040	2,989,059
Property tax	15,088,760	10,326,857
Advertising and publicity fees	1,654,421	2,715,958
Fines, penalties and levies	1,151,098	3,386,707
Rental income	7,522,842	7,086,929
Trade Fees	17,433,125	20,055,000
TOTAL	551,071,594	526,104,979

Revenue from non-exchange transactions



Revenue from exchange transactions



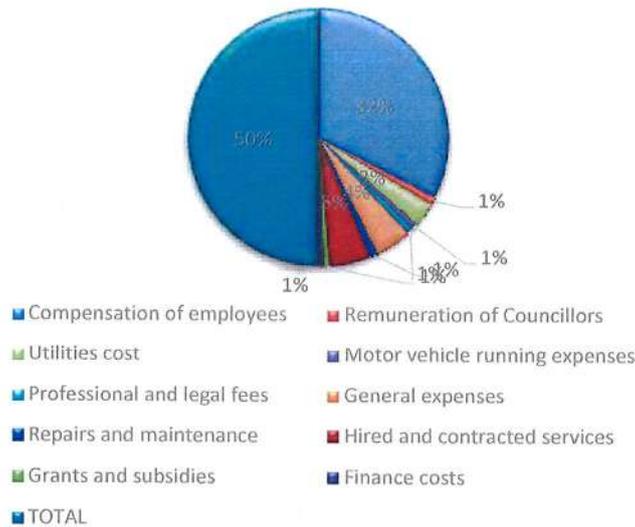


Expenditure Incurred

For the financial year 2023/2024, the following expenditure were incurred by the Council:

Details	30 June 2024 (Rs)	30 June 2023 (Rs)
Compensation of employees	351,369,406	295,737,152
Remuneration of Councillors	5,512,005	5,084,266
Utilities cost	31,262,285	25,127,920
Motor vehicle running expenses	3,144,380	2,874,999
Professional and legal fees	1,947,640	3,260,000
General expenses	56,265,736	23,090,761
Repairs and maintenance	5,089,452	8,721,529
Hired and contracted services	52,760,404	49,050,301
Grants and subsidies	5,399,217	4,645,344
Finance costs	388,500	514,500
TOTAL	513,139,025	418,106,772

EXPENSES





3. *Public Infrastructure Department*

The Head Public Infrastructure Department advises the Council on Engineering matters and the implementation and application of the relevant, the Roads Act, The Building Control Act and the Local Government Act, amongst others. The overall administration, management and discipline of employees of the department rests upon the Head Public Infrastructure Department.

Priority Objectives

- Ensure that the useful life of community-based infrastructure is enhanced.
- Reduce flooding areas and ensure proper evacuation of running water through the construction and maintenance of drains.
- Provision of well-accessed non-classified roads with traffic signs and proper road marking.

Major Services

The department has a total of 159 workers and its functions/services are as follows:

- 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;
- Road markings and maintenance of traffic signs;
- Maintenance of Council's assets, e.g. buildings, sports infrastructure, etc.;
- Implementation of key infrastructure projects.
- Repairs and maintenance of fleet of municipal vehicles and plants.
- Processing of Building and Land Use Permits and 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 etc.
- Upkeeping, maintenance, upgrading and setting up of new gardens, roundabout and green spaces, lopping of branches etc...



▪ Drains

The Municipal Council labour effects regular maintenance to open and covered drains according to an established programme of work. Moreover, construction of covered collector (C.D) and absorption drains (A.D) are also carried out by the Council or the National Development Unit.

The following drains have been constructed by the Municipal Council during financial year from 1 July 2023 to 30 June 2024:

Construction of Drains under NFMP 2023/2024 (Constituency No.19 & 20)

SN	Project	Type of Drain	Ward	Constituency No.	Project Value (Rs)	Drain Length/ m	Status
1	Salamat Khan Chady Avenue	AD & CD	4	19	7,003,500.00	86.9	Completed
2	Barkly Government School Junction with PSSA	AD & CD	4	20	3,038,447.50	60	Completed
3	Dr. North Lukeenarain Avenue, Camp Leveux	AD & CD	2	19	8,968,250.00	166.2	Completed
4	Jeenah Avenue, Stanley	AD & CD	1	19	4,000,000.00	69.5	Completed
5	Maingard-Rose des Bois	AD	4	20	1,643,390.00	38	Completed
6	Rue des Narcisses, Barkly	AD & CD	4	20	1,609,355.00	35.4	Completed
7	Schuman Street, Barkly	AD & CD	4	20	2,176,365.00	48.3	Completed
8	Jules Koenig Pre-primary School Extension	AD & CD	5	20	3,057,475.00	55	Completed
9	Gordan St	AD	3	19	1,516,640.00	30.5	Completed
10	Junction Mayor Street, Mamzelle Street, Mont Roches	AD & CD	4	20	1,509,225.00	20.2	Completed
Total					<u>34,522,647.50</u>	<u>610</u>	



S/N	Project	Development type	Project Value (Rs)	Project Status
1	Supply & Fixing of Metal Gratings within the Township of Beau Bassin Rose Hill	Drain	508,000.00	Completed

SN	Project	Type of Drain	Ward	Constituency No.	Project Value (Rs)	Status
1	Napier Broom & Colonel Draper St, Beau Bassin (Lot 1)	CD	5	20	32,562,250.00	25% completed
2	SSS Girls, Beau Bassin (Lot 1)	AD & CD	5	20	3,138,350.00	Works to start on site
3	Dr. Ferriere Street near Canal La Ferme (Lot 2)	AD & CD	1	19	6,429,151.36	Works to start on site
4	Ave. Balgobin, Roches Brunes (Lot 2)	AD	4	19	3,914,945.00	Works to start on site
5	Block Flamboyant, NHDC (Lot 2)	CD	2	19	1,943,500.00	Works to start on site
6	Roche Brunes Govt school (Lot 2)	AD & CD	4	19	5,391,315.00	10% completed
7	Stanley School & cnr Berthaud (Lot 2)	AD & CD	1	19	15,295,000.00	Works to start on site
8	Junction Maurice Raffray and S.K. Chady street (Lot 2)	AD & CD	4	19	3,672,065.00	Works to start on site
9	Andre Bazerque, Plaisance (near School) (Lot 2)	AD & CD	2	19	3,278,650.00	Works to start on site
10	Junction H. Hallaman/ Rue Jean. M. Dubarrow (Lot 3)	AD & CD	2	19	23,095,642.40	Works to start on site
11	Ave Marly near Ellie & Sons (Lot 3)	AD & CD	4	19	16,217,300.00	30% completed
12	Cr Giroday/ Maxime Remi St, Plaisance (Lot 4)	AD	2	19	26,434,342.98	Works to start on site



13	Leguen Street (Lot 4)	AD & CD	3	19	3,325,470.64	Works to start on site
14	Sir Charles Lees St (Lot 4)	AD & CD	3	19	9,480,600.00	Works to start on site
Total					154,178,582.38	

Cleaning of Drains under NFMP 2023/2024 (Constituency No.19 & 20)

SN	Description	Development Type	Project Value	Current Status of Projects
1	Cleaning and Desilting of Earth Cut off Drain at Berthaud Avenue	Cleaning and desilting of rivers	294,000.00	Completed
2	Cleaning of Drains within the Township of Beau Bassin Rose Hill:-		5,672,835	
2.1	Works Order 1	Cleaning of drains	60,720.00	Completed
2.2	Works Order 2	Cleaning of drains	954,845.00	Completed
2.3	Works Order 3	Cleaning of drains	2,078,912.50	Completed
2.4	Works Order 4	Cleaning of drains	298,885.00	Completed
2.5	Works Order 5	Cleaning of drains	74,175.00	Completed
2.6	Works Order 6	Cleaning of drains	1,874,557.50	Completed
2.7	Works Order 7	Cleaning of drains	330,740.00	Completed
	Total		5,966,835	

▪ **Street Lighting**

The number of LED lanterns fixed & defective bulbs replaced during the FY 2023/24 in the township of Beau Bassin Rose Hill is tabulated below. There is also a close collaboration with the Central Electricity Board (CEB) to attend to all problems/faults noted on the street lighting network.



Description	Number replaced
New LED 40W Lights fixed	115
Old defective Lamp 40W replaced	227
New LED Lamp 60W fixed	70
Old LED Lamp 70W replaced	2
Solar LED Lamp 40W fixed	1
LED bulb 25W replaced	34

Major Capital Projects 2023/2024:

S/N	Description of projects	Project Value (Rs)	Remarks
1	Renovation of Plaza Theatre Phase III at Rose Hill	311M	<ul style="list-style-type: none"> Bids for renovation works launched through CPB on 12 December 2019. Revised closing date was 06.10.2020 at CPB Bid evaluation completed. Challenge received. Matter referred to IRP. IRP ruling obtained on 10 February 2021. Matter was called at Supreme Court and procurement proceeding halted. Bidders have extended the bid validity of their offers as well as their Bid security. Matter has been called for mention and postponed several times. Case called for merits on 24 March 2024.



			<ul style="list-style-type: none"> • Case called for merits on 11 September 2024
2	Gymnasium at Stanley, Rose Hill	132M	<ul style="list-style-type: none"> • Project Design Completed. • Tender vetted by CPB and closed on 22 February 2023. • Closing extended to 29 March 2023. • Bid evaluation in progress at CPB. • Scope of works was revised & submitted to CPB. • Bid launched with closing date 21.08.24. • Replies to queries from potential bidders have been sent to the CPB for approval.
3	Quorum Gymnasium, Plaisance, Rose Hill	19M	<ul style="list-style-type: none"> • completed.
4	Construction of Multipurpose Complex at Roches Brunes (Mount Pleasant)	13.2M	<ul style="list-style-type: none"> • Works in progress - 55% completed
5	Landslide Management works at Morcellement Hermitage	66.5M	<ul style="list-style-type: none"> • Works in progress - 48% completed



**Implementation of Community Development Projects –
Indian Grant Assistance FY 2023-2024:**

S/N	Description of projects	Development type	Project Value (Rs)	Project Status
1	Upgrading of Basketball Pitch and Construction of toilet block at Trefles Sports Complex	Road	4,500,000.00	<ul style="list-style-type: none"> • Bid relaunched. • Closing date - 12 June 2024. • Bid evaluation completed. • Negotiation done and approved in Executive Committee subject to availability of additional fund.
2	Upgrading of Volleyball Pitch, Construction of toilet block and cloak room at Buswell Ave (near Buswell Gov School)	Road	4,263,475.00	Completed
3	Upgrading of Green Space at More Goomanee Berthaud Avenue	Road	876,846.25	Completed
4	Upgrading of football pitch at Trefles into a synthetic football pitch	Road	3,000,000.00	Completed
5	Construction of football ground at Mont Roches (Monique Rayeroux Municipal Centre)	Road	1,861,750.00	Completion
6	Refurbishment of Municipal Centres No. 19	Road	1,441,760.75	Completion
7	Refurbishment of Municipal Centres No. 20	Road	5,184,021.75	Completion
<u>TOTAL</u>			<u>21,127,853.75</u>	



Road Rehabilitation Programme Projects for FY 2023-2024

SN	Project	Project Value (Rs)	Project Status
1	Resurfacing of roads at:		Works Completed
1.1	Snell Grove, Mont Roches	291,362.85	Works Completed
1.2	Jacquelin street, Mont Roches	392,958.45	Works Completed
1.3	Jasmin Avenue, Roches Brunes	1,220,503.05	Works Completed
1.4	Dayot street, Mont Roches	275,216.85	Works Completed
1.5	Jacmin street, Roches Brunes	1,145,998.00	Works Completed
1.6	Cremation ground lane, Chebel	630,428.85	Works Completed
1.7	Aquarelle lane, Trefles	1,075,156.85	Works Completed
1.8	Puddhoo lane, Trefles	444,749.85	Works Completed
1.9	Cretin lane, Camp Levieux	1,056,533.64	Works Completed
1.10	France oyer De la Giroday, Plaisance	1,755,371.50	Works Completed
1.11	Canda Lane, Trefles	929,018.41	Works Completed
1.12	Cretin Avenue (Berthaud Avenue to Canal Road)	2,894,314.25	Works Completed
	<u>Total</u>	<u>12,111,612.55</u>	



Readily Implementable Capital Projects for FY 2023-2024

SN	Project	Project Value (Rs)	Project Status
1	Lighting of parking of Rolande Hungley Municipal Complex, Plaisance Rose Hill	500,000.00	14 lanterns 60W already fixed on site.
2	Upgrading of markets at:	1,709,866.00	Works Completed
(i)	Beau Bassin		
(ii)	Rose Hill/Arab Town	751,369.75	
(iii)	Removal of Existing Doors and Supply and Fixing of New Aluminium Doors at Beau Bassin Market	300,000.00	Works completed
(iv)	Supply and fixing of valley gutters at Rose Hill Market	299,000.00	Works completed
(v)	Upgrading works at Rose Hill Market	900,000.00	Works completed
3	Replace of old street lanterns and poles along Royal Road by decorative lanterns: - Rose Hill (Magistrature to Plaza) - Beau Bassin (Rawat to Tang Way)	4,284,900.00	Bid to be relaunched with revised specifications
4	Refurbishment setting up of bus shelters within the township	492,545.00	Works completed
5	Supply and fixing of lighting facilities at Mount Pleasant Jogging Track, Roches Brunes	687,700.00	Works completed
6	Upgrading of fencing and netting at mini-soccer pitch (Raffick Nubee)	570,000.00	Works completed
7	Upgrading of fencing and wall at Barkly Pre-Primary School	524,975.00	Works completed
8	Setting up of a day care centre at Barkly	8,799,397.50	Works in Progress - 30%
9	Survey, Supply, Installation & Commissioning of Cameras on Municipal Premises	1,915,637.00	Works completed
10	Refurbishment of Quorum Electrical Panel & Associated Works	600,000.00	Works completed
11	Upgrading of Municipal Centre at Stanley	1,554,800.00	Works completed
	Total	23,890,190.25	



Post Cyclone Belal Fund FY 2023-2024

SN	Project	Project Value (Rs)	Project Status
1	Cleaning of Drains within the Township of Beau Bassin Rose Hill	5,779,497.50	Completed
2	Reconstruction of Roads at Coromandel	14,226,190.00	Completed
3	Resurfacing of Road	1,180,100.00	Completed
<u>Total</u>		<u>21,185,787.50</u>	

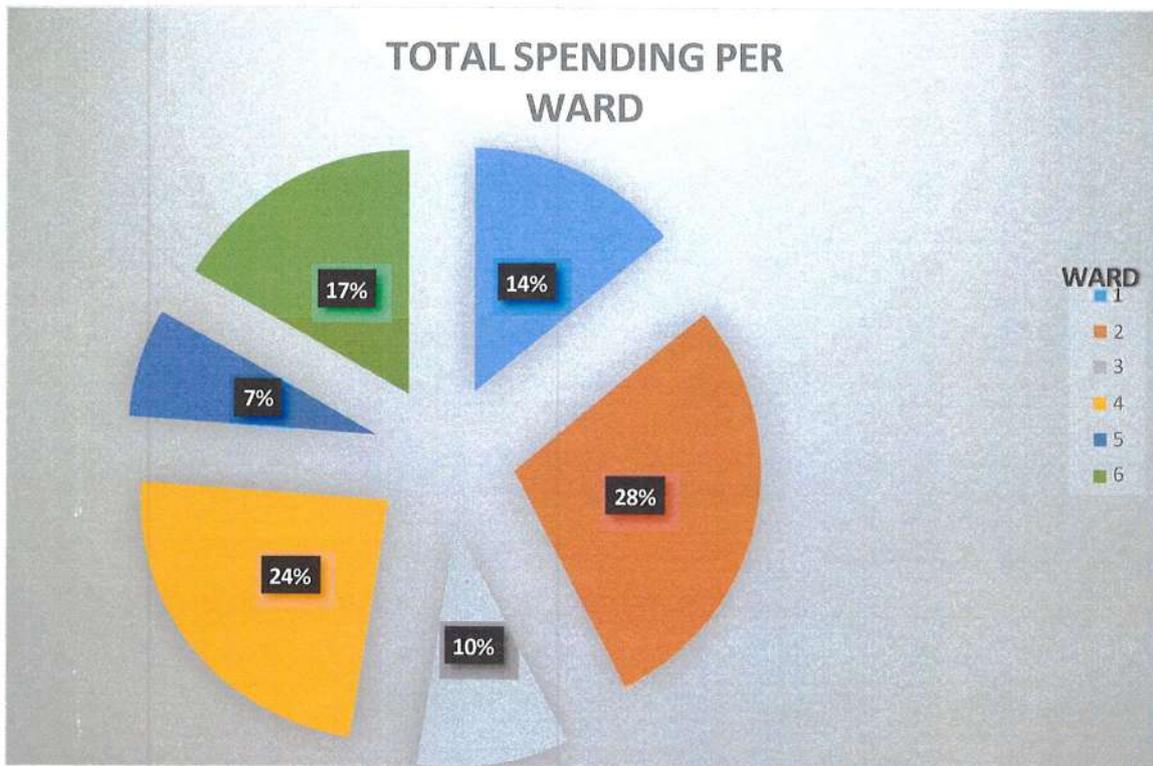
Proposal for Acquisition of Equipment/Vehicle			
S/N	Details	Contract Amount	Status
1	Street Lighting Lorry (small) with aerial telescopic platform (x 1)	4,478,950	Delivered



Breakdown of Projects per wards for FY 2023-24:

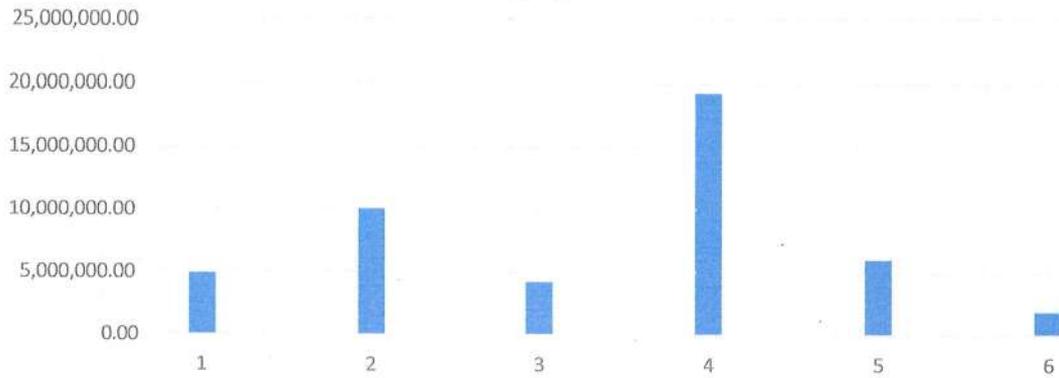
Ward	Drain	Road	Construction	Purchase of Land	Total
	(Construction/ Cleaning)	(Construction/ Resurfacing)	(Amenities)		
1	4,846,825.00	5,343,239.36	6,571,609.92		16,761,674.28
2	10,444,870.00	2,811,905.14	21,198,968.67		34,455,743.81
3	4,239,610	735,000.00	7,002,708.42		11,977,318.42
4	19,280,854.50	3,591,039.20	5,657,338.67		28,529,232.37
5	6,024,572.50	0	2,698,729.67		8,723,302.17
6	1,908,804.50	15,036,718.85	3,071,496.42		20,017,019.77
	46,745,536.50	27,517,902.55	46,200,851.75	-	120,464,290.82

Total Spending per wards for FY 2023-24:

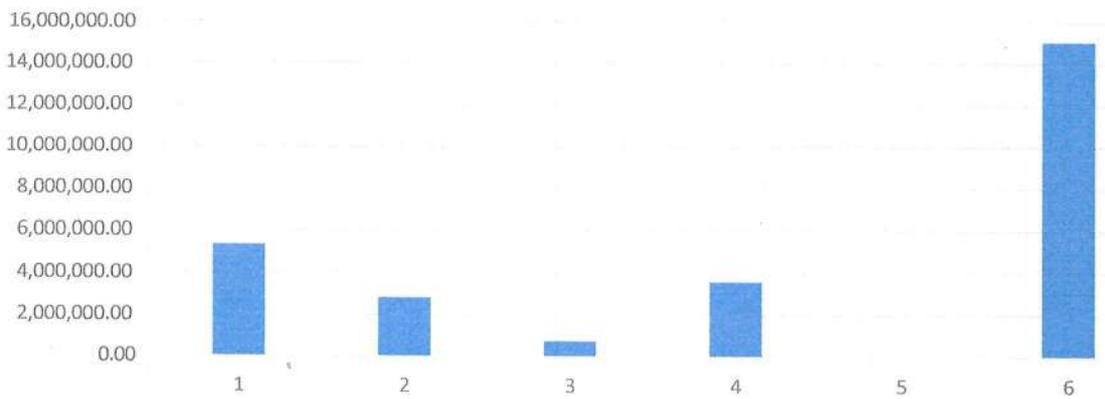




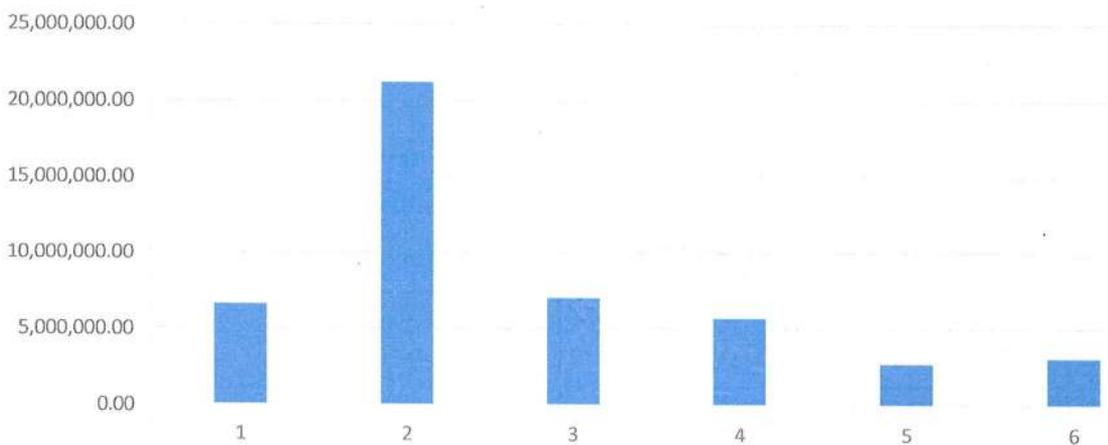
DRAINS PER WARD
(Rs)



NEW ROADS AND RESURFACING
PER WARD (Rs)



CONSTRUCTION PER WARD
(Rs)





4. *Land Use and Planning Department*

The priority objectives of the Land Use & Planning Department are to:

- Promote a harmonious, orderly and sustainable development within the Council's area.
- Process and issue of Building and Land Use Permits (BLUP) and Outline Planning Permissions (OPP) as provided in Section 117 of the Local Government Act 2011 and in compliance with provisions of the Outline Planning Scheme, Planning Policy Guidance and guidelines/regulations applicable, the Building Control Act 2012, the Town and Country Planning Act 1954, the Planning & Development Act 2004 and the Environment Protection Act 2002.

Major Services

The Department is responsible for:

- 1) The issue of Building and Land Use Permits for:
 - a) Construction of Buildings for various uses (Residential, Commercial, Services, Industrial & Sui Generis).
 - b) Construction of Boundary walls along public roads
 - c) Excision of land and subdivision of land among heirs
- 2) Carrying out Ex-Post Control (Building, Planning and Development Controls) to ensure that:
 - a) Persons having been issued with a BLUP are complying with the approved plans and conditions attached.
 - b) Compliance Certificate is issued to all newly completed and occupied buildings.
 - c) Survey of properties so as to ensure that timely assessment by Valuation Office or Self-Assessment by Valuation Office or Self-Assessment for rating purposes.
- 3) Attend to complaints from members of the public and take appropriate actions including serving Request Notices as well as taking legal actions against illegal development.
- 4) Submit recommendations to the Morcellement Board of the Ministry of Housing and Land Use Planning on application for Morcellement Permits, to the Land Conversion Committee of the Ministry of Agro Industry & Food Security for Land Conversion Certificates/Permits and to the Ministry of Environment, Solid Waste Management and Climate Change on applications for Environmental Impact Assessment Licence and Preliminary Environmental Reports.



5) Continuous updating of Municipal Cadastre.

Procedures for Building and Land Use Permit (BLUP) Applications

The Local Government Act 2011 amended by the Local Government (Amendment) Act 2018 requires any developer to apply for a Building and Land Use Permit (BLUP) prior to starting any “development works”.

Section 117(1) of LGA: *No development works shall be undertaken unless a Building and Land Use Permit has been issued in respect of those works and includes:*

- *the erection, extension or demolition of a building;*
- *the alteration of, or repair to, a building;*
- *the making of a material change in the use of a building or land within the curtilage of the building;*
- *the division of land and any construction on any drain, river, canal or any other watercourse;*

“Development works” is defined in the Local Government (Amendment) Act 2018.

All applications for Building and Land Use Permit and Occupation Certificate are being made and processed on the National Electronic Licensing System (NELS) for “development works” within the Municipal Council of Beau Bassin - Rose Hill (MBBRH)

05 March 2019: *It has become compulsory for all BLUP applications for any proposed development works within the area of the Municipal Council of Beau Bassin/Rose Hill (MBBRH) to be made/registered on the National Electronic Licensing System (NELS) on the web portal of the Economic Development Board.*

Section 117(5) of LGA: *Within 8 working days upon receipt of a BLUP application, any additional information, particulars or documents must be requested from the applicant.*

Section 117(6) of LGA: *Within 5 working days of receipt of BLUP applications which are referred to them automatically by the NELs, the Public Utilities (CWA, CEB & WMA) must give their respective clearance.*

An applicant has a delay of six (6) weeks to provide a Local Authority with any additional information, particulars or documents (amendments) sought for an application to be in order for its determination by the Permits and Business Monitoring Committee (PBMC).



Section 117(7) of LGA: *Within 14 working days of the effective date of receipt of an application which is in accordance with the Acts and the guidelines, the PBMC shall either (a) issue a BLUP to the applicant or (b) notify an applicant in writing that the application has not been approved and give the reasons thereof.*

Section 117(9) of LGA: *Except with the approval of the Minister, no Building and Land Use Permit shall be issued for any development of land, construction of a building or extensive alterations, or additions or repairs to an existing building for use as a place of public worship.*

Amendment to the Local Government Act 2011 to tackle illegal developments/developments contrary to approved plans

The Local Government Act has been amended in 2018 for enforcement provisions against illegal development works and developers of land who carry any development of land without holding a Building and Land Use Permit. The Local Government (Amendment) Act 2018 took effect as from 10 October 2018.

Section 127(A) of LGA: *A Compliance Notice shall be served upon a developer of land who undertakes “development works” without the obtention of a Building and Land Use Permit (BLUP), ordering the developer not to carry out further “development works” and apply for a Building and Land Use Permit.*

Upon approval of the (BLUP), the applicant shall pay a penalty fee of Rs50,000 in addition to the applicable permit fee.

Section 127(B) of LGA: *An Enforcement Notice shall be served upon a BLUP holder who undertakes development works not in accordance to the permit ordering the BLUP holder not to carry out further development works and specify the measures to be implemented to comply with the conditions.*

Section 127(C) of LGA: *A Pulling Down Notice shall be served upon a person undertaking development works without BLUP and not conforming to the Compliance Notice served within the prescribed delay.*



A Pulling Down Notice shall be served upon a person undertaking development works on any canal, river or drain without having obtained an approval or permission required.

Section 127(D) of LGA: *Extension of time can be granted on good cause shown to and by the Chief Executive, to any person upon which a Compliance Notice, an Enforcement Notice or a Pulling Down Notice has been served.*

Section 127(F) of LGA: *Where a person who was served with a Compliance Notice, Enforcement Notice and/or Pulling Down Notice and the Chief Executive is satisfied that the person has complied with its provisions, the said notice shall be revoked and the person shall be notified accordingly.*

The following are indicators of major achievements/performance of the Land Use & Planning Department for period 01 July 2023 to 30 June 2024.

- a) Information retrieved from National Electronic Licensing System (NELS) for Building and Land Use Permit application (Online)

Category	Cluster	Approved	Refused	In Progress	Total
BLUP1	Residential	323	301	8	632
BLUP2	Excision/Subdivision of Land	67	6	Nil	73
BLUP3	Commercial	40	33	Nil	73
	Industrial	10	8	Nil	18
	Residential	Nil	Nil	Nil	Nil
	Services	13	15	Nil	28
	Sui Generis	3	10	Nil	13
Total:		456	373	8	837

- b) Information retrieved from National Electronic Licensing System (NELS) for application for Occupation Certificate (Online)

No. of Applications Received	Approved	Refused
19	9	10

- c) Information retrieved from Ci-Solve for applications for Outline Planning Permission (Hardcopy Files)

Permit Type	Approved	Refused	In Progress	Total
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OPP	1	1	2	4
SE	Nil	Nil	Nil	Nil

- d) Actions against Illegal/Unlawful Developments (01 July 2023 to 30 June 2024)
- | | |
|--|-----|
| 1. Number of Compliance Notices served | 158 |
| 2. Number of Enforcement Notices served | 73 |
| 3. Number of Pulling Down Notices served | 69 |
| 4. Number of cases lodged before Lower Plains Wilhems District Court | 58 |
| 5. Number of Supreme Court Cases | 6 |
| 6. Number of Pulling Down Notices (Canals) | 0 |
- e) Appeal before the Environment and Land Use Appeal Tribunal
- | | |
|------------------------------------|---|
| 1. Number of on-going Appeal Cases | 2 |
|------------------------------------|---|
- f) Building, Development, Environment and Planning Controls
- | | |
|--|---|
| 1. Number of site visits effected for control purposes | 2 |
| 2. Number of post PER/EIA monitoring inspections | 1 |
| 3. Number of complaints attended | 0 |

Cadastre Section

1.	Number of newly occupied buildings	8
2.	Number of cases referred to Valuation Office (170 accounts and 77 for Self-Assessment cases)	4
3.	Number of self-assessment cases for which payments have been received at Income Section	63



5. Public Health Department

The Public Health Department has the overall responsibility to maintain a salubrious environment within the township. The main objectives of the Health Department are as follows:

- The collection, removal and disposal of household, industrial, commercial waste and other refuse (green waste, electronic and bulky waste).
- Management of public Markets and Fairs.
- Control of hawkers
- Creation of a salubrious environment in the Town Council's area through the provision of an efficient refuse collection, regular cleaning and maintenance of public places such as open spaces, parks, gardens, bus shelters, public buildings including lavatories.
- Crematorium

Major Services

- Refuse collection and disposal.
- Cleaning of public places including barelands
- Brush cutting and chemical weeding along roadside
- Rodent and pest control
- Crematorium Facility

The Public Health Department is responsible for: -

- Scavenging Service
- Control and cleaning of barelands
- Cleaning and maintenance of Public Lavatories
- Collection of Occasional Licence Fees, Cremation Fees, Lorry Service Fees and Market/Fairs Fees.
- Carrying out inspection for ex-post control with regard to trade premises.
- Control of Hawkers
- Market and Fairs
- Rodent Control
- Enforcement of the various provisions of the Local Government Act 2011 and all relevant regulations made under this enactment with regards to environmental and public health.



Also, various provisions of the Environmental Act 2024 and the Public Health Act in connection with environmental sanitation and public health.

- Maintenance of cremation grounds and Crematoria (Chebel and Camp Levieux).

The Work Force

For the delivery of a regular and timely service, the Health Department relies on a work force as follows:

- The Chief Health Inspector (CHI) is responsible for the overall running of the Public Health Department.
- Principal Health Inspector (PHI)
Two posts of PHI on the establishment.
- Senior Health Inspector (SHI)
Four posts of SHI on the establishment.
- Health Inspectors (HI)
10 Health Inspector in service.

The Health Inspectors are responsible for the following:

- Ensuring a good Environmental Sanitation in the Town.
 - Effecting Trade Fees/Expost Control with regards to business activities
 - Ensuring compliance with Markets and Fairs Regulations
 - Ensure good sanitation in Public Lavatories
 - Chebel and Camp Levieux Crematoria
 - Brushcutting, chemical spraying, barelands
-
- 1 Overseer
 - HMU/Driver Scavenging Supervisors/Driver/Relief Driver: 25 in service
 - Refuse Collectors: 235
 - General Workers: 41
 - Chemical Sprayermen: 6
 - Sanitary Attendant: 1
 - Incinerator Operator: 2



The Scavenging Service

- Scavenging service is provided both in house and by private contractors.
- The Public Health Department has a fleet of 26 scavenging vehicles - 10 tipper Lorries and 16 compactor Lorries.
- Scavenging service is provided once weekly to all households except to the inhabitants of the eight (8) Residences who benefit from a twice weekly service.
- The scavenging contractor provides a thrice daily service to the commercial areas of the town and a weekly service to the other residents.
- About 130 to 140 tons of waste are collected and disposed of on a daily basis.
- Weeds on road sides are trimmed by bush cutters after which herbiciding is effected.
- The Council also provides special service to places of worship and the vicinities during the various religious festivals throughout the year.

▪ Paid Lorry Service

For the collection of green waste from private premises, a paid lorry service (with or without labour) is provided by the Council. The generated revenue for period 01st July 2023 to 30 June 2024 was Rs. 249,100. This service, whilst helping the citizens ease off pressure on the normal scavenging service.

- a) For the removal of refuse resulting from general cleaning of residential premises / yard:
 - i. For every lorry load or fraction thereof with labour: Rs 1800.00
 - ii. For every lorry load or fraction thereof without labour: Rs 800.00

- b) For the removal of refuse resulting from trade / Commercial premises:
 - i. For every lorry load or fraction thereof with labour: Rs 2500.00
 - ii. For every lorry load or fraction thereof without labour: Rs 1500.00



- **Bulky Waste Campaign**

The Public Health Department also organized Bulky Waste Campaign as follows:

Date	Regions Covered	No of Trips	Tonnage
14 September 2023	NHDC Camp Levieux Region, More Nouvelle Ville	1	2,520
15 September 2023	NHDC Camp Levieux Region, More Nouvelle Ville	2	2,580
16 September 2023	NHDC Camp Levieux Region, More Nouvelle Ville	2	6,160
07 & 08 October 2023	Trefles, Stanley and Camp Levieux Regions, Boundary Region, Cretin & vicinity, Berthaud Region, Residence Corps De Garde, More Bholah, More Narain, More Goomanee, Flat Bhunjun, Ste Anne	46	82,240
14 & 15 October 2023	Stevenson, Blondeau, Père de Roton, S.Dhanjee Str, Gladstone, Queen Str, Dr Maurice Cure, Inkerman Str Region, C.Antelme Region, Captain Bruce Region, Leguen Str Vicinities, , More Avrillon, Abbe Mazuy & Vicinities, M.Leal Str, E David, Meldrum, Leishman Str, S. Alfred Str , Dumat/Lord Byron vicinities, Ave St Louis vicinities, Ave Vincent, Ave Beau Bois vicinities, Ave Bois Noir, Ave S M Clemence, Ave De Plevitz, Ave Giroday, Plaisance Region, Labourdonnais & vicinities, D'Avoine Str vicinities	73	127,880



<p>21 & 22 October 2023</p>	<p>Malartic, Sivananda, Impasse Mauritours, Balfour Region, Trotter & vic, M. Desai & vic, Morc Bikoo, Clement Charoux, Vuillemin & vic, Dupont & vic, Dr Lesur, View Point, Cite Jules Koenig Region, Mare Gravier Region, Tournesol vic, H. Atchia, Morc Lim Fat, Sir V. Naz & vic, Impasse Soobhan, C. De Gaulle & vicinities, , G. Bestel, Vandermeesch, Decaen & vic, Belle Etoile Region, Workers Solidarity Lane, Ramjane Lane, Grenade Lane, Morc Hermitage, Panorama region, Morc Ng Wong Hing, Riverside & VicSuzor, Decaen, Abbe De La Caille, Arnaud, Mascarenhas, Impasse Arnaud, R. Lejeune, Warde</p>	<p>43</p>	<p>101,370</p>
<p>28 & 29 October 2023</p>	<p>Roche Brunas Region, Morc New Town, Morc Algomar, Morc La Comete, Morc St Daniel, Mount Pleasant Sunset View, Ariane, Rene Maingard, Mont Roches Region, S. Bharati St, Raymond Rivet, Dr Reid Region, Pasteur, Commerson, Narbonne, Chateaufneuf, M. Biltou, Impasse La Confiance, Morc La Confiance, Ave Albatross, P. Baboolall, Cremation Road Chebel, Morc Winners, Chapman View, Richelieu Branch Road & Vicinities, Morc Montreal Region, Pave D'amour, Residence Beryl</p>	<p>54</p>	<p>107,820</p>
<p>28 & 29 October 2023</p>	<p>Chebel Region, Chebecs, Morc VRS 1,2 & 3, Cite Chebel, Chebel cremation Rd, Swami Dayanand, Prison Road</p>	<p>5</p>	<p>13,100</p>
<p style="text-align: right;">TOTAL</p>		<p>226</p>	<p>443,670</p>



Additionally, several localised campaigns were carried out in various regions/localities during the year. A total of 226 lorry loads of wastes amounting to 443,670 kgs were collected.

▪ **Distribution of Household Bins**

The Municipal Council has purchased 33,560 household refuse bins during the financial year. The distribution to all households within the township started in November 2023 and ended in June 2024.

▪ **Wastelands**

- Frequent surveys of all barelands are carried out throughout the town and appropriate action is taken accordingly. Surveys carried out have revealed that there are 1602 barelands out of which 1263 are of known owners and 339 whose owners are unknown.
- For period 23/24, Seven hundred and thirty-six (736) request notices were issued upon owners to cause their property to be cleaned.

For wastelands whose owners are unknown, 406 wastelands have been cleaned/trimmed either partially or completely by Municipal Labour or by the Council's Contractor.

Cleaning works undertaken in collaboration with:

- (1) Maurifacilities Management Co Ltd (MFMCL)
- (2) Rose Hill Health Office

(1) Under the Economic Recovery Program. Maurifacilities Management Co Ltd has been entrusted the responsibility to implement the National Clean-up Campaign and activities.

The Maurifacilities Management Co Ltd has deployed 7 General Workers to the Public Health Department who are involved in cleaning works, (brush cutting and trimming works) and clearing of overgrown barelands within the Town Council Area.



Cleaning campaign in collaboration with NECA has been effected at:

- Chebel
- NHDC (L'Oiseau du Paradis)
- Canal La Ferme (from Boundary to Berthaud)

Cleaning of NHDC Camp Levieux in collaboration with NECA/COCA COLA International/Winners: Collection of plastics.

(2) In the context of Dengue and Leptospirosis, the Municipal Council and Rose Hill Health Office have been working in close collaboration for the cleaning of overgrown barelands and collection of illegal dumps in affected areas.

Public Toilets

The municipal council provides public toilet facilities at places listed below:

- Cardinal J. Margeot Square, Rose Hill
- Rose Hill Market
- New Arab Town
- Place Pierre Renaud, Beau Bassin
- Beau Bassin Market
- Plaisance Fair
- Plaza Yard (Town Hall)
- Ebene Bus Holding Area
- Da Patten Fair

Also a paid public toilet service is available at Place Cardinal Margeot, Rose Hill.

The cleaning of the public toilets is entrusted to private contractors.

Collection of Trade Fees

A new Local Government (Fees) Regulation was made by the Ministry on 26 November 2019 (GN 252 of 2019). As from 03 January 2020, all fees payable as per classified trade are being collected at the Corporate Business Registration Department (CBRD). Moreover all economic operators who are exempted from payment of fees as per the above Regulation are issued with a business registration card by the Registrar, specifying the exempted trade.



Control of Hawkers

Hawkers control are effected by Health Inspectors jointly with Police Officers to keep the public thoroughfare and pavements of the town free of illegal hawkers with a view to:

- Enforce the Beau Bassin - Rose Hill (Markets and Fairs) Regulations; and
- Ensure that the interests of law abiding traders are not interfered with.

Seven contraventions have been established against illegal hawkers and seizures of fruits, vegetables and other articles were effected during the period 01 July 2023 to 30 June 2024.

Rodent Control

The control of rodents and pests is a contracted service which is done twice monthly in the municipal administrative buildings, agglomerations (Residences), open spaces and gardens, Markets and Fairs, social halls and pre-primary schools, mini libraries and sports complex.

ISC/CSU Complaints

The inspectorate carried out site visits to attend to complaints received from the public and or other Institutions, these complaints comprise mainly abandoned houses, breeding of animals, barelands, illegal dumping, illegal trades, refuse collection etc.

Crematorium and Cremation Grounds

The Public Health Department of the Council manages two Crematoria and Cremation grounds located at Camp Le Vieux and at Chebel on a 7 days service.

At the Chebel Gas Crematorium, one incinerator operator is posted on a permanent basis and 307 cremations were performed for period July 2023 to end June 2024. Revenue collected for that period was Rs. 772,000.

Single Point Office - NPF Building, Rose Hill.

The Single Point Office was set up under the aegis of the Prime Minister's Office with a view to alleviate the difficulties encountered by mourning families while dealing with different institution regarding cremation and burial procedures.

The Single Point Office at the NPF Building, Rose Hill is operational as from 20 March 2024 and is composed of three entities namely:



- Civil Status Office - For issuing of Death Certificate
- Ministry of Health - For issuing Cremation / Burial permit.
- One Municipal Health Inspector - For reservation and payment of incineration fees.



6. Welfare Department

The Welfare Department stands as a showcase for the Council and is responsible for all matters pertaining to the organisation of welfare, social, recreational, educational, sports and cultural activities as decided by the Council for the benefit of the inhabitants of the Town of Beau Bassin - Rose Hill. It also controls and manages all Municipal Kindergartens, Children Playgrounds, Municipal Halls, Gymnasium, Sports Complexes, Football Grounds and other Sports Infrastructures falling under the jurisdiction of the Council.

Function and Objectives

Provision for opportunities to inhabitants to practice recreational and sports activities regardless of gender, age, disability/ ability, socio economic and cultural backgrounds and ensuring prompt delivery of services, such as:

- Organisation of social activities with a view to promoting the well-being of the citizens of the town and preventing youngsters from being indulged in illicit activities or falling in other social ills;
- Organisation of sports activities in order to promote health and fitness of the citizens of the town;
- Provision of accessible, safe and healthy environment for all the citizens of the town;
- Decentralization and creation of social and sports amenities in remote areas;
- To provide assistance to affiliated Sports Clubs, Women Associations, Senior Citizen Associations and Non-Governmental Organisations (NGOs) within the Township.

List of Municipal Infrastructure falling under the aegis of the Welfare Department where services are provided to Members of the Community indistinctively:

S.N.	Name of Building	Purpose	Address
1	Alex Vellin Municipal Hall	Meeting and Social activities	Beau Bassin
2	Alex Vellin Municipal Kindergarten	Education	Beau Bassin
3	Barkly - Marie Michèle Utile Municipal Centre	Meeting and Social activities	Beau Bassin
4	Barkly Kindergarten	Education	Beau Bassin
5	Barkly Football ground	Training sessions	Beau Bassin
6	Barkly Sports Complex	Sports activities	Beau Bassin



7	Belle Etoile "A. Anthony" Municipal Centre	Meeting and Social activities	Beau Bassin
8	Belle Etoile Sports Complex	Sports activities	Beau Bassin
9	Camp Levieux "Lois Levieux" Municipal Centre	Meeting and Social activities	Rose Hill
10	Camp Levieux Kindergarten	Education	Rose Hill
11	Camp Levieux Stadium	Football Training sessions	Rose Hill
12	New Complex Camp Levieux	Sports activities	Rose Hill
13	Camp Levieux Mini Soccer Pitch (not yet inaugurated)	Training sessions	Rose Hill
14	Avenue Cretin Football ground (not yet inaugurated)	Training sessions	Rose Hill
15	Centre de l'Unité Municipal Centre	Meeting and Social activities	Rose Hill
16	Chebecs - "Sir G. Duval" Municipal Centre	Meeting and Social activities	Beau Bassin
17	Chebel - "Sainte Mère Thérèse" Municipal Centre	Meeting and Social activities	Beau Bassin
18	Chebel Kindergarten	Education	Beau Bassin
19	Chebel MèreThérèse Day Care Centre	Child Care	Beau Bassin
20	Chebel Law Kwan Soccer Pitch	Training sessions	Beau Bassin
21	New Chebel Sports Complex	Sports activities	Beau Bassin
22	"Da Patten" Municipal Centre	Meeting and Social activities	Rose Hill
23	Eddy Norton I, II & III Municipal Halls	Meeting and Social activities	Rose Hill
24	Funeral Parlour, NHDC Camp Le Vieux	Funeral Parlour	Rose Hill
25	Géranium Gymnasium (not yet operational)	Training sessions	Rose Hill
26	Henry Buswell Sports Complex	Sports activities	Rose Hill
27	La Confiance Municipal Centre	Meeting and Social activities	Beau Bassin
28	Mare Gravier - "Jacqueline Manique" Municipal Centre	Meeting and Social activities	Beau Bassin
29	Mare Gravier Kindergarten	Education	Beau Bassin
30	Mare Gravier Sports Complex	Sports Activities	Beau Bassin
31	Monique Rayeroux (Ex-De Rosnay) Municipal Centre	Meeting and Social activities	Beau Bassin
32	Monique Rayeroux Petanque Court	Training sessions	Beau Bassin
33	Monique Rayeroux Sports Complex	Sports activities	Beau Bassin
34	Mont Roches – R. Seeneevassen Municipal Centre	Meeting and Social activities	Beau Bassin
35	Mont Roches Kindergarten	Education	Beau Bassin
36	Nelson Mandela Football Ground	Training Sessions	Beau Bassin
37	PavéD'Amour Sports Complex	Sports activities	Beau Bassin
38	Plaisance – Emile Duvivier Municipal Centre	Meeting and Social activities	Rose Hill
39	Plaisance Kindergarten	Education	Rose Hill
40	Plaisance "E. Anquetil" Football Ground	Training Sessions	Rose Hill
41	Plaisance Sport Complex	Training sessions	Rose Hill
42	Plaisance Mini Soccer Pitch	Training sessions	Rose Hill



43	Centre de Boxe “Guy Bazerque”	Boxing sessions	Rose Hill
44	Quorum Gymnasium	Sports activities	Rose Hill
45	Quorum Petanque Court	Petanque	Rose Hill
46	Plaisance – “Rolande Hungley” Multi-Purpose/Wedding Hall	Meetings, Social Activities, Functions and Receptions	Rose Hill
47	Plaza - Salle des Fetes	Functions/Receptions/Social activities	Rose Hill
48	Plaza - Conference Room	Art Gallery/Meetings/Talks	Rose Hill
49	Roches Brunes Municipal Centre	Meeting and Social activities	Rose Hill
50	Sir G. Duval Stadium	Sports activities	Rose Hill
51	Stanley Municipal Centre	Meeting and Social activities	Rose Hill
52	Stanley Kindergarten	Education	Rose Hill
53	Stanley RaffickNubee Mini Soccer Pitch	Training sessions	Rose Hill
54	Trèfles - « Jacques Rougeot » Municipal Centre	Meeting and Social activities	Rose Hill
55	Trèfles Kindergarten	Education	Rose Hill
56	Trefles Football Ground	Training sessions	Rose Hill
57	Trefles Sports Complex	Sports activities	Rose Hill
58	Trochetia, Municipal Centre, Trèfles	Meeting and Social activities	Rose Hill
59	Trèfles Roland Mootoo Municipal Centre	Meeting and Social activities	Rose Hill
60	Vuillemin (MHC) Municipal Centre	Meeting and Social activities	Beau Bassin
61	Vuillemin - "Hervé Duval" Municipal Centre	Meeting and Social activities	Beau Bassin
62	Vuillemin “Azor Adelaide” Football Ground	Training sessions	Beau Bassin
63	Vuillemin Sports Complex	Sports activities	Beau Bassin

Sports and Cultural activities organised during financial year 2023/2024

1. Lunch for Senior Citizens Associations – 27 July 2023

The Council conveyed the Members of affiliated Seniors Citizens Associations of the town to a lunch held on 27 July 2023 in the Plaza Hall, Rose Hill.





2. *Laureates Cohort 2022 and Sportsmen Award Ceremony - 03 August 2023*

A reception was held in honour of Laureates Cohort 2022 and Sportsmen of the Town on 03 August 2023

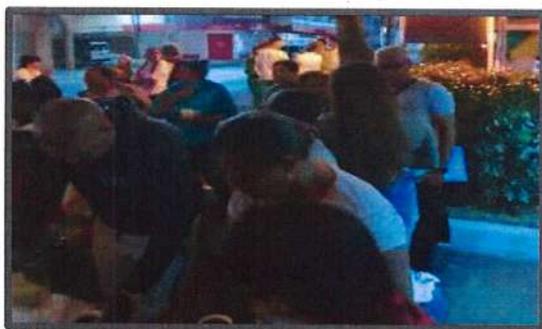


3. *Assumption Day - 14 August 2023*

On the occasion of Assumption Day, a distribution of cakes was held on Friday 14 August 2020 in the following respective hospices of the town; Couvent des Filles de Marie, St Hugh's Home, Foyer Pelletier (Communauté des Sœurs de Bon Pasteur) and SOS Children's Villages Beau Bassin.

4. *Centre D'accueil 'Bienheureux Père Laval' Pilgrimage - 08 September 2023*

A 'Centre D'accueil' was set up at the Alex Vellin Municipal Centre, Beau Bassin on Thursday 08 September 2023 to welcome and distribute snacks and refreshments to pilgrims.





5. ***Ganesh Chaturthi - 20 September 2023***

Ganesh Chaturthi was celebrated on 20 September 2023 and facilities were extended to Mandirs and Associations of the Town

6. ***World Walking Day - 30 September 2023***

The World Walking Day was celebrated at Cavalot Leisure Park on 30 September 2023.

7. ***Inauguration of Monique Rayeroux Mini Soccer Pitch - 30 September 2023***

The Inauguration of Monique Rayeroux Mini Soccer Pitch was held on 30 September 2023.



8. ***September - October 2023 – Celebrations of Venkateshwara Pooja, Govinden and Durga Pooja***

Facilities were offered to religious associations for Venkateshwara Pooja, Govinden and Durga Pooja.

9. ***Christmas Celebration in all Municipal Pre-Primary Schools of the Town – 27 October 2023***

Christmas Celebrations were held in the 9 Municipal Pre-Primary Schools of the Town on 27 October 2023.





10. *Diwali Celebration – 12 November 2023*

A Cultural Show to celebrate Diwali 2023 was held on 12 November 2023 in the Town Hall Yard.



11. *Regional Task Force Meeting Cavadee – 15 November 2023*

The Regional Task Force Meeting in connection with Cavadee 2024 Celebrations was held on 15 November 2023.

12. *Award Ceremony “Jeux des Iles” – 17 November 2023*

An Award Ceremony to honour winning participants of “Jeux des Iles” was held on 17 November 2023.



13. *« Coupe de L’Unité » Football Tournament – 19 - 26 November 2023*

The “Coupe de L’Unité” Football Tournament was held from 19 to 26 November 2023.



14. Inauguration of Children Playground at Chebel VRS II – 01 December 2023

The Children Playground at Chebel VRS II was inaugurated on 01 December 2023.



15. Christmas Celebrations - Distribution of Toys at Camp Levieux – 15 December 2023

A Distribution of toys in connection with Christmas Celebrations 2023 was held on 15 December 2023 at Camp Levieux.



16. Christmas Celebrations 2023 - Distribution of Children of the Town – 16 December 2023

A Distribution of toys in connection with Christmas Celebrations 2023 to Children of the town was held on 16 December 2023 in the Town Hall Yard, Plaza.





17. Christmas Carol 2023 - 21 December 2023

To mark the Christmas Celebrations 2023, a Christmas Carol was held with the participation of members of Parishes of the Town on 21 December 2023 at Salle des Fêtes, Plaza, Rose Hill.



18. Christmas Celebrations - Distribution of Toys at Barkly – 23 December 2023

A Distribution of toys in connection with Christmas Celebrations 2023 was held on 23 December 2023 at Barkly.



19. Regional Task Force Committee - Maha Shivaratree & Cavadee Celebrations - 09 January 2024

A Regional Task Force Committee in connection with Maha Shivaratree and Cavadee Celebrations 2024 was held on 09 January 2024 in the Council Room of the Town Hall.

20. Thaiposam Cavadee Festival - 25 January 2024

The Thaiposam Cavadee Festival was celebrated on 25 January 2024 and facilities were extended to Kovils and Associations of the Town.



21. Reopening of Quorum Gymnasium – 02 February 2024

Following renovation works undertaken, a Reopening Ceremony of the Quorum Gymnasium was held on 02 February 2024



22. Spring Festival - 24 February 2024

To mark the Spring Festival 2024, a Cultural Show and a Food Festival were held on 24 February 2024 in the Salle des Fetes, Plaza and in the Town Hall Yard respectively.



23. Maha Shivaratree Festival 2024 - 06, 07 and 08 March 2024

A “Centre d’Accueil” was set up in the Plaza Yard to receive pilgrims on 06, 07 and 08 March 2024 who were converging to and from Ganga Talao in connection with Maha Shivaratree Festival 2024.





24. *Independence and Republic Day Celebrations - Flag Raising Ceremony for Employees 2024 – 11 March 2024*

A Flag Raising Ceremony for Employees was held on 11 March 2024 in the Plaza Yard, Rose Hill.



25. *Independence and Republic Day Celebrations – 12 March 2024*

Participation in **Defile of Float** in connection with Independence and Republic Day Celebrations on 12 March 2024 at Champs de Mars, Port Louis.



26. *Tree Planting Ceremony, Unveiling of a Commemorative Plate and Exhibition on Serge Lebrasse - 06 April 2024*

A Tree Planting Ceremony and Unveiling of a Commemoration Plate followed by an Exhibition on Serge Lebrasse was held on 06 April 2024.



27. *Sega Concert in collaboration with the Ministry of Arts and Cultural Heritage – 13 April 2024*

A Sega Concert was held in collaboration with the Ministry of Arts and Cultural Heritage in honour of Serge Lebrasse was held on 13 April 2024 in the Plaza Yard, Rose Hill.



28. *Eid Celebrations 2024 - 26 April 2024*

Activities were organised by the Liverpool Trefles in collaboration with the Council on 26 April 2024.

29. *Ougadi Celebrations 2024 - 28 April 2024*

Activities were organized by the Telegu Saamskrutika Nilayam in collaboration with the Council on 28 April 2024.

30. *Labour Day for Employees – 02 May 2024*

To mark Labour Day, a Get Together for all Employees of the Council was held on 25 May 2024 in the Salle des Fetes, Plaza.

31. *Renaming Ceremony of Serge Lebrasse Sports Complex – 25 May 2024*

The Renaming Ceremony of Serge Lebrasse Sports Complex was held on 25 May 2024 in the presence of the Lebrasse Family.





32. *Unveiling Ceremony of a Bust of Mr Gunnoo Gungaram – 29 May 2024*

The Unveiling Ceremony of Bust of Mr Gunnoo Gungaram was organized in collaboration with the family of Mr G. Gungaram and this Council as the Beau Bassin Taxi Stand.

33. *Mother's Day Celebrations in Municipal Pre-Schools – 31 May 2024*

Mother's Day was celebrated in the 9 Municipal Pre-Primary Schools of the town on 31 May 2024.

34. *Mother's Day Celebrations for Senior Citizens of the Town – 11 June 2024*

Mother's Day was celebrated in favour of the Senior Citizens of the Town on 11 June 2024 in the Salle des Fetes, Plaza.



35. *Music Day Celebrations for the Public and Municipal Employees – 21 June 2024*

Music Day was celebrated on 21 June 2024 in the Plaza Yard where the public and the Municipal Employees had access to the platform for participation.



36. *Tamil Festival and Music Day Celebrations – 23 June 2024*

A Tamil Food Festival and Music Day Celebrations were organized by the Yen. Kannama Crew in collaboration with the Council in the Plaza Yard on 23 June 2024.



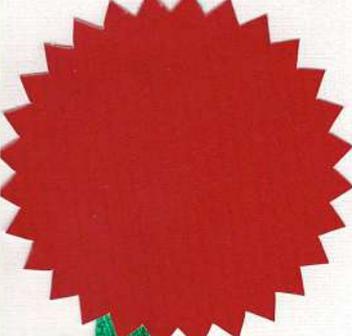
FINANCIAL STATEMENTS

FOR YEAR ENDED

30 JUNE 2024

THE MUNICIPAL COUNCIL OF
BEAU BASSIN ROSE HILL

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**REPORT OF THE
DIRECTOR OF AUDIT**

**On the Financial Statements
of The Municipal Council of Beau Bassin-Rose Hill
for the year ended 30 June 2024**

NATIONAL AUDIT OFFICE





Republic of Mauritius

NATIONAL AUDIT OFFICE

REPORT OF THE DIRECTOR OF AUDIT TO THE MUNICIPAL COUNCIL OF BEAU BASSIN-ROSE HILL

Report on the Audit of the Financial Statements

Qualified Opinion

I have audited the financial statements of the Municipal Council of Beau Bassin-Rose Hill, which comprise the statement of financial position as at 30 June 2024 and the statement of financial performance, statement of changes in net assets/equity, cash flow statement and statement of comparison of budget and actual amounts for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In my opinion, except for the possible effects of the matters described in the Basis for Qualified Opinion section of my report, the accompanying financial statements give a true and fair view of the financial position of the Municipal Council of Beau Bassin-Rose Hill as at 30 June 2024, and of its financial performance and its cash flows for the year then ended in accordance with International Public Sector Accounting Standards (IPSASs).

Basis for Qualified Opinion

Receivables from Non-Exchange Transaction (Short Term) – Rs 60,090,891

Trade Fees Receivables - Rs 17,381,050

The Council did not have an updated database of debtors as at 30 June 2024. Hence, I could not ascertain the completeness and accuracy of the Trade Fees Receivables of Rs 17,381,050.

General Rates (after impairment of Rs 31,198,205) – Rs 38,971,471

I could not ascertain the impaired amount of Rs 31,198,205 which related to impairment of receivables made for more than five years as there were no workings provided by the Council.

Revenue from Non-Exchange Transactions -Trade Fees – Rs 17,433,125

Trade Fees were accounted for on cash basis instead of accrual basis, as required by IPSAS 23, *Revenue from Non-Exchange Transactions*.

I could not ascertain the completeness and accuracy of Revenue from Non-Exchange Transactions as the Council did not have an updated list of debtors and their respective amounts due.

In preparing the financial statements, management is responsible for assessing the Council's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management intends to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Council's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

My objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISSAIs, will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with ISSAIs, I exercise professional judgement and maintain professional scepticism throughout the audit. I also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Council's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Council's ability to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my auditor's report. However, future events or conditions may cause the Municipal Council of Beau Bassin-Rose Hill to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

I conducted my audit in accordance with International Standards of Supreme Audit Institutions (ISSAIs). My responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of my report. I am independent of the Municipal Council of Beau Bassin-Rose Hill in accordance with the INTOSAI Code of Ethics together with the ethical requirements that are relevant to my audit of the financial statements in Mauritius, and I have fulfilled my other ethical responsibilities in accordance with these requirements. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my qualified opinion.

Emphasis of Matter

I draw attention to Note 20 to the financial statements which shows an increase in unfunded pension liability to Rs 917,172,554 as at 30 June 2024 from Rs 856,331,962 as at 30 June 2023.

Key Audit Matters

Key audit matters are those matters that, in my professional judgment, were of most significance in my audit of the financial statements of the current period. These matters were addressed in the context of my audit of the financial statements as a whole, and in forming my opinion thereon, and I do not provide a separate opinion on these matters.

Except for the matters described in the Basis for Qualified Opinion section of my report, I have determined that there are no other key audit matters to communicate in my report.

Other Information

Management is responsible for the other information. The other information comprises the information included in the annual report of the Municipal Council of Beau Bassin-Rose Hill, but does not include the financial statements and my auditor's report thereon.

My opinion on the financial statements does not cover the other information and I do not express any form of assurance conclusion thereon.

In connection with my audit of the financial statements, my responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or my knowledge obtained in the audit or otherwise appears to be materially misstated. If, based on the work I have performed, I conclude that there is a material misstatement of this other information, I am required to report that fact. I have nothing to report in this regard.

Responsibilities of Management and Those Charged with Governance for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with IPSASs and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

I communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identify during my audit.

I also provide those charged with governance with a statement that I have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on my independence, and where applicable, related safeguards.

From the matters communicated with those charged with governance, I determine those matters that were of most significance in the audit of the financial statements of the current period and are therefore the key audit matters. I describe these matters in my auditor's report unless law or regulation precludes public disclosure about the matter or, when, in extremely rare circumstances, I determine that a matter should not be communicated in my report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

Report on Other Legal and Regulatory Requirements

Qualified Opinion

Local Government Act

I have obtained all the information and explanations required for the purpose of the audit.

In accordance with the requirements of the Local Government Act, I report as follows:

- (a) Based on my examination of the accounts of the Municipal Council of Beau Bassin-Rose Hill, I have determined that there is no item of account which is contrary to law;
- (b) Based on my examination of the accounts of the Municipal Council of Beau Bassin-Rose Hill, I have determined that there is no matter to communicate regarding whether any loss or deficiency was wholly or partly due to the negligence or misconduct of any person;
- (c) Based on my examination of the accounts of the Municipal Council of Beau Bassin-Rose Hill, I have determined that there is no matter to communicate regarding whether any sum which ought to have been so brought to account but which, due to willful default or negligence, has not been brought into account;
- (d) Based on my examination of the accounts of the Municipal Council of Beau Bassin-Rose Hill, I have determined that there is no matter to communicate regarding failure to recover any rate, fee or other charge in the manner specified in section 101 of the Local Government Act 2011;
- (e) Based on my examination of the records of the Municipal Council of Beau Bassin-Rose Hill, except for the matter reported in my Basis for Qualified Opinion paragraph below, nothing has come to my attention that causes me to believe that the Council has not applied its resources and carried out its operations economically, efficiently and effectively; and

- (f) No instructions regarding the financial statements have been given by the responsible Minister to the Municipal Council of Beau Bassin-Rose Hill.

Public Procurement Act

In accordance with the requirement of the Public Procurement Act, the auditor of every public body shall state in his annual report whether the provisions of Part V of the Act have been complied with.

In my opinion, the provisions of Part V of the Act have been complied with as far as it could be ascertained from my examination of the relevant records.

Basis for Qualified Opinion

The Council has not applied its resources and carried out its operations economically, efficiently and effectively

Computerised Accounting System (Ebiz) not optimally used

The Council did not use the Ebiz Computerised Accounting system efficiently and effectively as the financial statements were prepared in Excel format instead of reports generated by the computerised system. Other modules such as the Fixed Asset Register, the Passage Benefits Register, the Leave and Cash Book modules were also not being used.

I performed procedures, including the assessment of the risks of material non-compliance, to obtain audit evidence to discharge my responsibilities as further described in the 'Auditor's Responsibilities' section of my report. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my qualified opinion.

Other Matter

The financial statements of Municipal Council of Beau Bassin-Rose Hill for the year 30 June 2024 was submitted on 25 October 2024. Following the audit, management was informed on 19 August 2025 of amendments to be made to the financial statements. The approved amended financial statements were submitted on 22 October 2025.

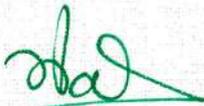
Management's Responsibilities for Compliance

In addition to the responsibility for the preparation and presentation of the financial statements described above, management is also responsible to ensure that the Council's operations are conducted in accordance with the provisions of laws and regulations, including compliance with the provisions of laws and regulations that determine the reported amounts and disclosures in the entity's financial statements.

Auditor's Responsibilities

In addition to the responsibility to express an opinion on the financial statements described above, my responsibility includes reporting to the Council whether:

- (a) I have obtained all the information and explanations required for the purpose of the audit;
- (b) in my opinion, any item of account is contrary to law;
- (c) in my opinion, any loss or deficiency was wholly or partly due to the negligence or misconduct of any person;
- (d) in my opinion, any sum which ought to have been so brought to account but which, due to willful default or negligence, has not been brought into account;
- (e) there has been any failure to recover any rate, fee or other charge in the manner specified in section 101 of the Local Government Act 2011;
- (f) in my opinion, the local authority has applied its resources and carried out its operations economically, efficiently and effectively;
- (g) the instructions of the Minister, if any, in regard to the financial statements have been complied with; and
- (h) the provisions of Part V of the Public Procurement Act regarding the Bidding Process have been complied with.



DR D. PALIGADU
Director of Audit

National Audit Office
14th Floor
Air Mauritius Centre
PORT LOUIS

21 November 2025



Statement of Financial Position
As at 30 June 2024

	Note	30 June 2024 Rs	30 June 2023 Rs
Assets			
Current Assets			
Cash and cash equivalents	6	102,312,014	88,392,759
Receivables from Exchange Transactions	7	8,868,257	9,173,164
Receivables from Non-Exchange Transactions	8	60,090,891	61,555,502
Inventories	9	3,396,701	2,822,177
Investments	10	80,000,000	75,000,000
Total Current Assets		254,667,863	236,943,602
Non-Current Assets			
Property, plant and equipment	11	2,382,591,084	2,397,194,308
Receivables from Non-Exchange Transactions	5	5,460,205	4,953,710
Total Non Current Assets		2,388,051,289	2,402,148,018
Total Assets		2,642,719,152	2,639,091,620
Liabilities			
Current Liabilities			
Trade and other payables from exchange transactions	12	64,433,279	55,883,908
Refundable deposits from customers	13	8,265,069	6,997,326
Borrowings	17	4,200,000	4,200,000
Employee Benefit Obligations	15	18,848,148	16,244,717
Payments received in Advance	16	7,419,607	4,793,553
Total Current Liabilities		103,166,103	88,119,503
Non-Current Liabilities			
Borrowings	17	8,400,000	12,600,000
Employee Benefit Obligations	19	188,382,112	155,080,052
Retirement Benefit Obligations	20	1,275,161,002	1,147,920,319
Total Non-Current Liabilities		1,471,943,114	1,315,600,371
Total Liabilities		1,575,109,217	1,403,719,875
Net Assets		1,067,609,935	1,235,371,745
Net Assets/Equity			
Revenue Reserve		(407,857,301)	(244,388,184)
Revaluation Reserve	18	1,449,334,261	1,449,334,261
General Fund		26,132,975	30,425,668
Total Net Assets/Equity		1,067,609,935	1,235,371,745


MARVEEN RAMASAMY
ACTING CHIEF EXECUTIVE

APPROVED BY COUNCIL ON
21-Oct-25


MARIE GABRIELLA RIMENA BATOUR
MAYORESS

The Notes on pages 7-36 form an integral part of the Financial Statements.

Statement of Financial Performance
For the year ended 30 June 2024

	Note	30 June 2024	30 June 2023
		Rs	Rs
Revenue from Non-Exchange Transactions			
Property Tax	23	14,427,213	40,225,039
Property Tax Exempted	23	-	(29,898,182)
Trade Fees		16,503,000	20,055,000
Advertising and Publicity Fees		2,547,456	2,715,958
Fines, penalties and levies	24	8,570,186	3,386,707
Capital grant and Donated Assets	14	159,495,807	203,825,063
Government Grant	25	507,155,861	472,694,339
Other Income	26	4,137,534	1,975,814
Car Loan Interest		258,185	251,203
		713,095,242	715,230,941
Revenue from Exchange Transactions			
Building and Land Use Permit	27	1,741,969	2,092,562
Bus Toll Fees		2,295,500	2,298,000
Rental Income	28	7,484,620	7,086,929
Finance Income - External Investments	29	2,989,008	1,686,568
Burial and Incineration Fees		772,000	773,000
Other income	30	266,530	222,642
Profit on disposal		47,300	539,400
		15,596,927	14,699,102
Total Revenue		728,692,169	729,930,043
Expenses			
Compensation of Employees	31	351,369,406	295,737,152
Pension costs as per IPSAS 39	20	96,535,706	80,363,938
Remuneration of Councillors	32	5,512,005	5,084,266
Utilities Costs	33	31,262,285	25,127,920
Motor Vehicle Expenses		3,144,380	2,874,999
Professional and Legal Fees	34	1,947,640	3,260,000
General Expenses	35	56,265,736	23,090,761
Repairs and Maintenance	36	5,089,452	8,721,529
Hired and Contracted Services	37	52,760,404	49,050,301
Finance costs		388,500	514,500
Grants and Subsidies	38	5,399,217	4,645,344
Depreciation	39	157,709,208	145,274,883
Loss on derecognition of assets		9,926,157	25,043,640
Total Expenses		777,310,096	668,789,233
(Deficit)/Surplus for the year		(48,617,927)	61,140,810

The Notes on pages 7-36 form an integral part of the Financial Statements.

Statement of Changes in Net Assets/Equity

For the year ended 30 June 2024

	General Fund	Revenue Reserve	Revaluation Reserve	Surplus/(Deficit)	Total
	Rs	Rs	Rs	Rs	Rs
Balance as at 30 June 2022	34,259,002	(243,834,339)	1,448,734,261	-	1,239,158,924
Surplus for the year				61,140,810	61,140,810
Employee benefits obligations in current year		(63,850,981)			(63,850,981)
Revaluation on Property, Plant and Equipment			600,000		600,000
Adjustments	(3,833,333)	2,156,326			(1,677,007)
Transfer from Accumulated Surplus		61,140,810		(61,140,810)	-
Balance as at 30 June 2023	30,425,668	(244,388,184)	1,449,334,261	-	1,235,371,745
Surplus for the year				(48,617,927)	(48,617,927)
Employee benefits obligations in current year		(121,124,847)			(121,124,847)
Revaluation on Property, Plant and Equipment					
Adjustments	(4,292,693)	6,273,657			1,980,964
Transfer from Accumulated Surplus		(48,617,927)		48,617,927	-
Balance as at 30 June 2024	26,132,975	(407,857,301)	1,449,334,261	-	1,067,609,935

The Notes on pages 7-36 form an integral part of the Financial Statements.

Cash Flow Statement
For the year ended 30 June 2024

	30 June 2024	30 June 2023
	Rs	Rs
CASH FLOWS FROM OPERATING ACTIVITIES		
Receipts		
Property Tax	15,033,600	17,144,883
Trade Fee	17,433,125	20,055,000
Government Grants	495,036,136	470,639,038
Finance income	3,507,508	1,191,867
Other income, rentals	16,271,916	14,881,658
Fees	7,657,368	8,780,423
TOTAL	554,939,653	532,692,868
Payments		
Employees Cost	(397,333,408)	(389,122,486)
Remuneration of Councillors	(5,512,005)	(5,075,266)
Utilities cost	(26,367,197)	(22,699,388)
Motor Vehicles Expenses	(2,431,082)	(2,765,424)
Professional and legal fees	(1,359,190)	(1,542,682)
General Expenses	(15,975,506)	(13,507,684)
Repairs and Maintenance	(5,227,530)	(7,281,136)
Hired and Contracted services	(45,076,747)	(39,929,332)
Finance Cost	(42,000)	-
Grant and Subsidies	(4,564,414)	(3,544,950)
Other Payments	(31,597,196)	(29,899,420)
TOTAL	(535,486,275)	(515,367,769)
NET CASH FLOWS FROM OPERATING ACTIVITIES	19,453,378	17,325,100
CASH FLOWS FROM INVESTING ACTIVITIES		
Purchase of Property, Plant And Equipment	(118,190,647)	(126,753,315)
Increase in Investments	(5,000,000)	(25,000,000)
NET CASH FLOWS FROM INVESTING ACTIVITIES	(123,190,647)	(151,753,315)
CASH FLOWS FROM FINANCING ACTIVITIES		
Capital Grants	122,087,487	147,912,486
Car loan to Employees	(2,530,000)	(3,631,942)
Repayment of loan	(4,200,000)	(4,200,000)
Refund of Car Loan	2,299,037	2,339,567
NET CASH FLOWS FROM FINANCING ACTIVITIES	117,656,524	142,420,112
Net increase in cash and cash equivalents	13,919,254	7,991,896
Cash and cash equivalents at beginning of year	88,392,759	80,400,863
Cash and cash equivalents at end of year	102,312,014	88,392,759

NOTES TO THE CASH FLOW STATEMENT

(a) Cash and cash equivalents

Cash and cash equivalents consist of balances with banks and short term deposits with Financial Institutions. Cash and cash equivalents included in the Cash Flow Statement comprise the following amounts:

	30 June 2024	30 June 2023
	Rs	Rs
Cash in hand	15,000	-
Cash at Bank	102,297,014	88,392,759
	102,312,014	88,392,759

Note: The Cash Flow Statement has been prepared under the Direct Method as per IPSAS 2.

(b) Property, Plant and Equipment

During the year, the Council acquired Property, Plant and Equipment for an aggregate cost of Rs152,667,979 of which Rs148,375,286 were acquired by means of capital grants and donated assets from NDU and Rs4,292,693 by the Council.

The Notes on pages 7-36 form an integral part of the Financial Statements.

Statement of Comparison of Budget and Actual Amounts for year ended 30 June 2024

Details	2023/ 2024 Original Budget (Rs)	2023/ 2024 Revised Budget (Rs)	2023/ 2024 Actual (Rs)	Variance (Revised and Actual) (Rs)	Remarks
INCOME					
Property Tax	9,000,000	9,000,000	14,427,213	(5,427,213)	Refund of rates to be paid to exempted tax payers
Trade Fees	19,000,000	19,000,000	16,503,000	2,497,000	
Advertising and Publicity Fees	3,270,000	3,270,000	2,547,456	722,544	
Fines, Penalties and Levies	150,000	150,000	2,081,223	(1,931,223)	Library fines and penalty for building permits
Government Grant	470,000,000	477,000,000	477,000,000	-	
Building and Land Use Permit	3,000,000	2,607,384	1,741,969	865,415	Less applications received
Finance income	1,100,000	2,609,083	2,989,008	(379,925)	Higher returns on investment
Bus Toll Fees	1,800,000	1,800,000	2,295,500	(495,500)	Additional receivables
Rental Income	9,516,250	9,515,270	7,484,620	2,030,650	Decrease in rental from salle des fetes
Burial and Incineration fees	800,000	800,000	772,000	28,000	
Other Income	756,500	2,264,139	4,662,250	(2,398,111)	Refund from MRA regarding case CIM Finance Ltd
TOTAL INCOME	518,392,750	528,015,876	532,504,239		

EXPENDITURE	2023 / 2024 Original Budget (Rs)	2023 / 2024 Revised Budget (Rs)	2023/ 2024 Actual (Rs)	Variance (Revised and Actual) (Rs)	Remarks
Compensation of Employees	397,967,358	407,632,533	405,903,421	1,729,113	Savings on vacant posts
Remuneration of Councillors	5,100,000	5,540,000	5,512,005	27,995	
Utilities Costs	24,633,400	31,373,527	31,361,427	12,100	
Motor Vehicles Expenses	2,855,000	3,150,000	3,144,380	5,620	
Professional and Legal Fees	3,260,000	2,216,450	1,948,640	267,810	
General Expenses	17,264,992	22,357,740	17,330,862	5,026,879	Acquisition of household bins
Repairs & Maintenance	7,195,000	7,738,619	5,832,326	1,906,293	
Hired & Contracted Services	49,710,000	52,756,000	50,646,370	2,109,630	
Finance costs	550,000	550,000	388,500	161,500	
Grant and Subsidies	5,657,000	5,767,143	5,377,442	389,701	
Debt redemption	4,200,000	4,200,000	4,200,000	-	
TOTAL EXPENDITURE	518,392,750	543,282,013	531,645,373		

(Deficit)/Surplus	(0)	(15,266,137)	858,866		
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Reconciliation of Actual Amounts as presented in the "Statement of Comparison of Budget and Actual Amounts" and "Actual Amounts in the Financial Statements"

	30 June 2024 Rs	30 June 2023 Rs
Revenue		
Actual amount as presented in the "Statement of Comparison of Budget and Actual Amounts"	532,504,239	522,183,767
Basis Differences		
Property tax	-	23,081,156
Fines, penalties and levies	6,488,963	2,875,525
Advertising and publicity	-	(337,587)
Other income	47,300	2,690,857
Rental income	-	108,122
Bus toll	-	(52,134)
Finance income	-	759,116
Government grant	30,155,861	4,694,339
Capital grant and donated assets	159,495,807	203,825,063
Property Tax Exempted	-	(29,898,182)
Actual amount in the Statement of Financial Performance	728,692,169	729,930,043
Expenses		
Actual amount on comparable basis as presented in the "Statement of Comparison of Budget and Actual Amounts" (excluding debt redemption)	527,445,373	505,266,569
Basis Differences		
Compensation of employees	42,001,691	(16,477,574)
Utilities cost	(99,143)	27,520
General expenses	38,934,874	7,679,793
Repairs and maintenance	(742,874)	(312,548)
Hired and Contracted Services	2,114,034	2,007,301
Grants and subsidies	21,775	227,148
Professional and Legal Fees	(1,000)	
Finance costs	-	52,500
Depreciation	157,709,208	145,274,883
Loss on derecognition of assets	9,926,157	25,043,640
Actual amount in the Statement of Financial Performance	777,310,097	668,789,233

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDING 30 JUNE 2024

1. GENERAL INFORMATION

Reporting entity

The Municipal Council of Beau Bassin-Rose Hill is a corporate body established under the Local Government Act 2011, Part II Section 3 and 5. Its domicile address is Royal Road, Rose Hill.

Reporting period

The reporting period for this Financial Statements is for year ending 30 June 2024.

Authorisation date

The Financial Statements have been approved by the Council on 17 September 2024 and subsequently on 21 October 2025 authorized for issue by the Mayor and the Acting Chief Executive under the provision of the Local Government Act.

Main duties

The Municipal Council has been created in 1896 and has under its jurisdiction 112,344 citizens. Its main duties are to:

1. promote the social, economic, environmental and cultural well-being of the local community;
2. improve the overall quality of life of people in the local community;
3. ensure that services and facilities provided by the Council are accessible and equitably distributed;
4. ensure that resources are used efficiently and effectively to best meet the needs of the local community;
5. ensure transparency and accountability in decision-making; and
6. provide for the prudent use and stewardship of local community resources.

2. TRANSITIONAL IPSAS FINANCIAL STATEMENTS

The Preparation of the Financial Statement of the Municipal Council is governed by the Local Government Act 2011 Section 132.

The Minister of Finance and Economic Development has decided that 'all Local Authorities shall prepare their Financial Statements in accordance with International Public Sector Accounting Standards (IPSAS) with effect from 1st July 2017.

2.1 Basis of Preparation

The Financial Statements have been prepared on an accrual and going concern basis and is in Mauritian rupees rounded to the nearest rupees.

The measurement base applied is historical cost adjusted for revaluation of assets.

The Council's budget has been prepared on an accrual basis and using a classification based on the nature of the expenses. The Financial Statements has been prepared using the same basis of classification.

The initial budget for financial year 2023/2024 was approved by the Council meeting held on 30 March 2023 and by the Ministry of Local Government and Disaster Risk Management on 23 August 2023. Subsequent revisions were made on the budget in accordance with specific approvals by the Ministry of Local Government and the Ministry of Finance and Economic Development accordingly. The Ministry of Local Government has approved the revised budget of the financial year 2023/2024 on 18 June 2024 in accordance with Section 85(2) (d) of the Local Government Act 2011.

3. STATEMENT OF COMPLIANCE

The Municipal Council has prepared its Financial Statements in accordance with the International Public Sector Accounting Standards (IPSAS's) issued by the Public Sector Accounting Board (IPSASB) which is a board of International Federation of Accountants Committee (IFAC).

The preparation of Financial Statement in conformity with IPSAS requires the use of estimates and assumptions that affect the reported amounts of assets and liabilities at the date of the financial statements and the reported amounts of revenue and expenses during the reporting period.

The Municipal Council of Beau Bassin Rose Hill has only adopted IPSAS that are relevant to its operation for accounting period 01 July 2023 to 30 June 2024.

The status of IPSAS's application is shown below:

IPSAS		Pronouncement	Compliant
IPSAS	1	Presentation of Financial Statements	Yes
IPSAS	2	Cash Flow Statements	Yes
IPSAS	3	Accounting Policies Changes in Accounting Estimates and Errors	Yes
IPSAS	4	The Effects of Changes in Foreign Exchange Rates	N/A
IPSAS	5	Borrowing Costs	Yes
IPSAS	6	Consolidated and Separate Financial Statements	N/A
IPSAS	7	Investments in Associates	N/A

IPSAS		Pronouncement	Compliant
IPSAS	8	Investments in Joint-Ventures	N/A
IPSAS	9	Revenue from Exchange Transactions	Yes
IPSAS	10	Financial Reporting in Hyperinflationary Economies	N/A
IPSAS	11	Construction Contracts	N/A
IPSAS	12	Inventories	Yes
IPSAS	13	Leases	N/A
IPSAS	14	Events After the Reporting Date	Yes
IPSAS	15	Financial Instruments – Disclosure and Presentation – Superseded by IPSAS 28 and IPSAS 30	N/A
IPSAS	16	Investment Property	N/A
IPSAS	17	Property, Plant and Equipment	Yes
IPSAS	18	Segment Reporting	N/A
IPSAS	19	Provisions, Contingent Liabilities and Contingent Assets	Yes
IPSAS	20	Related Party Disclosures	Yes
IPSAS	21	Impairment of Non-Cash-Generating Assets	N/A
IPSAS	22	Disclosure of Financial Information About the General Authorities Sector	N/A
IPSAS	23	Revenue from Non-Exchange Transactions (Taxes and Transfers)	Yes
IPSAS	24	Presentation of Budget Information in Financial Statements	Yes
IPSAS	25	Employee Benefits – superseded by IPSAS 39	Yes
IPSAS	26	Impairment of Cash-Generating Assets	N/A
IPSAS	27	Agriculture	N/A
IPSAS	28	Financial Instruments Presentation	Yes
IPSAS	29	Financial Instruments Recognition and Measurement	Yes
IPSAS	30	Financial Instruments Disclosures	Yes
IPSAS	31	Intangible Assets	N/A
IPSAS	32	Service Concession Arrangements Grantor	N/A
IPSAS	33	First-time Adoption of Accrual Basis IPSAS	Yes
IPSAS	34	Separate Financial Statements	N/A
IPSAS	35	Consolidated Financial Statements	N/A
IPSAS	36	Investments in Associates and Joint Ventures	N/A
IPSAS	37	Joint Arrangements	N/A
IPSAS	38	Disclosure of Interests in Other Entities	N/A
IPSAS	39	Employee Benefits	Yes
IPSAS	40	Public Sector Combinations	N/A
IPSAS	41	Financial Instruments	N/A
IPSAS	42	Social Benefits	N/A
IPSAS	43	Leases	Effective date 01 Jan 2025

IPSAS		Pronouncement	Compliant
IPSAS	44	Non-current assets held for sale	Effective date 01 Jan 2025
IPSAS	45	Property Plant and equipment	Effective date 01 Jan 2025
IPSAS	46	Measurement	Effective date 01 Jan 2025
IPSAS	47	Revenue	Effective date 01 Jan 2026
IPSAS	48	Transfer expenses	Effective date 01 Jan 2026
IPSAS	49	Retirement Benefit Plans	Effective date 01 Jan 2026

4. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

4.1 Revenue Recognition (Exchange & Non Exchange Transactions)

Revenue Recognition has been dealt under IPSAS 9 – Revenue from Exchange Transactions and under IPSAS 23 Revenue from Non-Exchange Transactions.

Revenue is recognised when it is probable that future economic benefits or service potential will flow to the Council.

Revenue has been measured at the fair value of the consideration received or receivable. An exchange or exchange-like transaction is one in which each party receives and sacrifices something of approximate equal value. A non-exchange transaction is one in which one party receives value without directly giving value in exchange.

The Council derives a majority of its Revenue from Non-Exchange transactions including Government Grant both for Capital Expenditure and Revenue Expenditure and Property Tax.

Revenue from Exchange Transactions -IPSAS 9

(i) Rental Income

Rental of market stalls, rental of hall (Salle des Fetes) and social halls are accounted on accrual basis and recognised as Rental Income

(ii) Building and land use permit fee (BLUP)

Building and land use permit fee is recognized on an accrual basis, that is the amount actually receivable and/or collectible when the development permit is actually issued.

(iii) Finance income

Interest income is recognised on a time proportion basis in accordance with the relevant agreement and prevailing rate of interest. It comprises of interest received on Government of Mauritius Treasury Certificates.

(iv) Other Revenue

Bus toll fee

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

Burial and Incineration fees

Burial and incinerator fees are recognized on the accrual basis, that is, the amount actually receivable after service has been provided.

Revenue from Non-Exchange Transactions -IPSAS 23

i) General Rate (Property tax)

The General Rate is levied on an owner of any immovable property situated in the rating area of the Council as per the Local Government Act 2011 Section 95. The rate is annually paid by the resident. If the rates are unpaid, surcharge and penalty are applied on the due amount. The rate is recognized on an accrual basis in the Statement of Financial Performance.

As announced in the National Budget Speech 2022/2023 and regulations made in respect of Exemption of Municipal Tax on Family Home 2023, owners of one residential property are being exempted to pay Municipal Tax on family Home with effect from 01 July 2022.

Following the exemption of Municipal Tax on Family Home with effect from 01 July 2022 and amendment to Regulations 2023 (GN 50 and 51 of 2023) this will enable the processing of refund and application for exemption.

ii) Trade Fees

Trade fee is payable whenever an economic operator or any person carries out a classified trade as stipulated under Section 122 of the Local Government Act 2011. Trade fees under the Twelfth Schedule shall be recognized on accrual basis.

In line with the Local Government (Fees) (Amendment) Regulations 2021, exemption of trade fees not exceeding Rs 5,000 has been extended for an additional five years, thus these business operators would be exempted from payment up to year 2027.

iii) Advertising fees

Advertising fees received or receivable are accounted as income on an accrual basis unless collectability is in doubt and cannot be recognized when it is uncertain that future economic benefits will flow to the Council.

iv) Government Grants (Grant in Aid)

Grant in Aid (GIA) is received from the Central Government as compensation to meet the expenses or losses met by the Council in performance of their statutory duties under the

Local Government Act 2011. They are recognized in the Statement of Financial Performance in the period in which they become receivable.

v) Other Revenue

Other Revenue under Non-Exchange transactions comprise occasional licence, stale cheques, auction sale fees, etc.

4.2 Accounting for Government Grant

Recurrent grants received to finance operating expenses have been recognized in the Statement of Financial Performance in the year to which they relate.

4.3 Capital Grants

Capital Grants are resources provided to acquire or construct a capital asset. Capital Grants have been recognised fully as revenue during the financial year since there was no condition attached to them. Capital grant is recognized in the Statement of Financial Performance at the time grant is received.

4.4 Donated Assets

Assets acquired through a non-exchange transaction has been measured at fair value at the date of transfer and has been recognized in revenue. The main source of Donated Assets is from the National Development Unit (NDU).

4.5 Employee Leave entitlement

4.5.1 Bank of sick leave

Employee entitlements to bank sick leave as defined in the PRB Report 2021 are recognized as and when they accrue to employees. An accrual is made for the estimated liability for bank sick leave.

4.5.2 Unutilized Vacation Leave

Employee entitlements to vacation leave as defined in the PRB Report 2021 are recognized as and when they accrue to employees. An accrual is made for the estimated liability for unutilized vacation leave.

4.6. Expenditure

All expenses have been accounted on accrual basis.

4.7. Financial Liabilities

IPSAS41 – Financial Instruments

(i) Initial Recognition and Measurement

A financial liability is recognized when the Public Sector becomes a party to the contractual

provisions of the instrument. Upon initial recognition, short term payables are recognized at the original invoice amount if the effect of discounting is immaterial. All other financial liabilities are measured at their fair value plus the transaction costs that are directly attributable to the acquisition or the issue of the financial liabilities, except when the financial liabilities are measured at fair value through surplus or deficit.

(ii) Subsequent Measurement

All financial liabilities are subsequently measured at amortized cost using cost effective interest method except for financial liabilities at fair value through surplus or deficit.

The Council's financial liabilities include borrowings, trade and other payables.

Financial liability is de-recognised when the obligation under the liability is discharged or cancelled or expires.

The Council has not applied the impairment requirements of IPSAS 41. Consequently, no assessment of ECL has been performed, and no impairment losses have been recognised.

4.8. 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 will be required to settle the obligations and a reliable estimate can be made for 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 financial reporting date.

The Council does not recognize a contingent liability but disclose the details of any contingency in the Notes to the Financial Statements unless the possibility of an outflow of resources is remote.

4.9. Retirement and other Benefits

The Municipal Council operates both a Defined Benefit Pension Plan and a Defined Contribution Pension Scheme.

4.9.1 Defined Benefits Pension Plan

Provision for retirement pension benefits has been made under the Statutory Bodies Pension Funds Act of 1978 as amended and under Section 81 of the Local Government Act 2011. The scheme is a Defined Benefit Pension Plan and its assets are managed by the State Insurance Company of Mauritius Ltd.

The cost of providing benefits is actuarially determined using the projected unit credit method, with actuarial valuations being carried out at the end of annual reporting. Remeasurement, comprising actuarial gains and losses, the effect of the changes to the asset ceiling (if applicable) and the return on plan assets (excluding interest), is reflected immediately in the Statement of Financial Position. Past service cost is recognized in the Statement of Financial Performance in the period of a plan amendment. Net interest is

calculated by applying the discount rate at the beginning of the period to the net defined benefit liability or asset. Defined benefit costs are categorized as follows:

- Service cost (including current service cost, past service cost, as well as gains and losses on curtailments and settlements)
- Net interest expense or revenue
- Remeasurement

The retirement benefit obligations recognized in the Statement of Financial Position represent the actual surplus or deficit in the Council's defined benefit plan. Any surplus resulting from this calculation is limited to the present value of any economic benefits available in the form of refund from the plan or future reductions in contribution in the plan.

4.9.2 Defined Contribution Pension Scheme

A Defined Contribution Pension Scheme has been set up with effect from 1 January 2013 following amendment to the Statutory Bodies Pension Funds Act 1978. As from 1 January 2013, new entrants in the Authority shall join the scheme and contribute 6% of their salaries and the Council's contribution to the scheme is 12% of the salaries paid to new entrants. These contributions amounting to Rs25,472,386 are expensed in the Statement of Financial Performance in the period they relate.

4.9.3 Long Term Employees Benefits

Long term entitlement to Sick Leaves, Vacation Leaves and Passage Benefits have been recognized as a non-current liability in the Statement of Financial Position.

4.10 Long Term Benefit Obligations

Bank sick leave

Employees are allowed to accumulate sick leaves not taken at the end of each calendar year up to a maximum of 110 days, in a sick leave bank, plus a maximum of 16 days for calendar year in a separate account. The balance of bank sick leaves is valued at the end of the financial year and has been recognized under Long Term Employee Benefit Obligations. 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 a provision is made for payment of same under Short Term Benefits Obligations.

Following a decision of the Government during the COVID period, the unutilized sick leave for the year 2020 has been brought forward under the long term employee benefits.

Unutilised vacation leave

Vacation leave is a paid break from duty of longer duration for recreational, cultural or other personal reasons. The balance of vacation leaves is valued at the end of the financial year and is recognized under Long Term Employee Benefit Obligations except for officers retiring within one year and the amount payable is provided for under Short Term Employee Benefit Obligations.

4.11 Funded and unfunded pension arrangements

Paragraph 140 of IPSAS 39 stipulates that “An entity shall assess whether all or some disclosures should be disaggregated to distinguish plans or groups of plans with materially different risks.” Since the valuation of pension obligation as at 30 June 2022 is inclusive of both employees who have not contributed as well as those who contributed together with those who were still contributing, explicit disclosures are made accordingly to clearly show the different portions of liability under each category as shown in table below.

	30 June 2024	30 June 2023
	Rs	Rs
Funded obligations	917,719,081	798,822,184
Unfunded obligations	917,172,554	856,331,962
TOTAL	1,834,891,635	1,655,154,146

5. Receivables from Non-Exchange Transactions (Long term)

	30 June 2024	30 June 2023
	Rs	Rs
Car loan	5,460,205	4,953,710

6. Cash and Cash Equivalents

Cash and Cash equivalents comprise of cash at bank, cash in hand and short-term deposits with Financial Institutions. Cash Equivalents are short term highly liquid investment that are readily convertible into known amounts and which are subject to insignificant risk in value.

	30 June 2024	30 June 2023
	Rs	Rs
CASH AT BANK		
State Bank of Mauritius	83,594,145	73,568,526
Mauritius Commercial Bank Ltd	18,702,869	14,824,233
	102,297,014	88,392,759
CASH IN HAND	15,000	-
TOTAL	102,312,014	88,392,759

7. Receivables from Exchange Transactions (Short term)

	30 June 2024	30 June 2023
	Rs	Rs
Arab Town	823,531	903,750
New Arab Town	1,718,532	2,032,692
Plaisance Fair	1,657,603	1,606,651
Da Patten Fair	1,421,097	1,333,238
Rose Hill	2,174,988	2,078,579
Beau Bassin	278,686	40,485
Beau Bassin Open Space	10,000	2,500
Chebel	55,639	46,579
Ex Lavoliere/Mauritius Cooperative	-	14,200
Public Pay Toilet	6,010	160,000
Bus Toll	95,144	67,148
Interest Receivable	627,027	887,342
	8,868,257	9,173,164

8. Receivables from Non-Exchange Transactions (Short term)

	30 June 2024	30 June 2023
	Rs	Rs
Trade Fees	17,381,050	17,381,050
Car Loan	1,971,180	2,246,707
Advance Laptop	-	3,175
Publicity and Posters	1,767,190	1,581,019
General Rates/Property Income	70,169,676	62,782,617
Less Impairment	(31,198,205)	(22,439,066)
Tenant Tax	1,129,350	8,790,943
Less Overdebits	-	(7,661,593)
Less Impairment	(1,129,350)	(1,129,350)
	60,090,891	61,555,502

General rates receivables are impaired over a period of five years.

9. Inventories

Inventories are measured at cost upon initial recognition. After initial recognition, 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 the item of stock is the cost charged by supplier. The Council practices the first in first out basis (FIFO) for the issue of stock items.

10. Investments

The Council invests with Bank of Mauritius for a period of less than one year.

	30 June 2024 Rs	30 June 2023 Rs
Treasury Certificates @ 4.62 % p.a - matured on 04.09.2023	-	50,000,000
Treasury Certificates @ 4.93 % p.a - matured on 24.11.2023	-	25,000,000
Treasury Certificates @ 4.24 % p.a - matured on 20.09.2024	50,000,000	-
Treasury Certificates @ 3.66% p.a - matured on 16.12.2024	30,000,000	-
	80,000,000	75,000,000

11. Property, Plant and Equipment

The policy of the Municipal Council of Beau Bassin-Rose Hill is to capitalise property, plant and equipment costing Rs5,000 and above.

PROPERTY, PLANT AND EQUIPMENT																			
	LAND		MUNICIPAL BUILDINGS		ASSETS UNDER CONSTRUCTION		VEHICLES		IT EQUIPMENT		PLANT AND MACHINERY		INFRASTRUCTURE ASSETS		FURNITURE FITTINGS AND EQUIPMENT		TOTAL PROPERTY, PLANT & EQUIPMENT		
	Rs		Rs		Rs		Rs		Rs		Rs		Rs		Rs		Rs		
Cost or deemed cost																			
Balance as at 01.07.2023	758,500,000		772,470,936		-		75,836,799		6,806,469		23,290,408		1,200,699,873		18,125,341		2,855,729,827		
Additions			19,558,719		14,208,850		26,971,082		96,128		5,149,160		68,888,582		431,692		135,304,213		
Adjustment - Disposal							(540,000)				(3,000)		(14,117,183)				(14,660,183)		
Adjustment							1,800,000										1,800,000		
Adjustment - Revaluation																			
Adjustment - Revaluation																			
Transfers							1,707,750				(1,707,750)		17,363,767				17,363,767		
Balance as at 30.06.2024	758,500,000		792,029,655		14,208,850		105,775,631		6,902,597		26,728,818		1,272,835,038		18,557,034		2,995,537,623		
Accumulated depreciation and impairment																			
Balance as at 01.07.2023	-		87,364,502		-		32,177,934		4,417,973		11,247,727		318,051,349		5,276,034		458,535,519		
Depreciation expense			15,910,392				8,629,045		1,068,768		6,665,768		123,579,532		1,855,703		157,709,208		
Adjustment - Disposal							(108,000)				(2,250)		(4,191,776)				(4,302,026)		
Adjustment							1,430,775				(426,938)						1,003,838		
Balance as at 30.06.2024	-		103,274,895		-		42,129,753		5,486,741		17,484,308		437,439,105		7,131,737		612,946,540		
Carrying Amount																			
As at 30 June 2024	758,500,000		688,754,761		14,208,850		63,645,878		1,415,857		9,244,510		835,395,932		11,425,296		2,382,591,084		
As at 30 June 2023	758,500,000		685,106,434		-		43,658,865		2,388,497		12,042,681		882,648,523		12,849,307		2,397,194,308		

PROPERTY, PLANT & EQUIPMENT

VESTED LAND

The Ministry of Local Government, Disaster and Risk Management has directed the Council not to account for state lands vested in the Ministry and put at the disposal of the Council for development as these lands would be recognized in the Central Government Accounts.

Hence an amount of Rs71,265,248 representing value of Vested land has been derecognized in the Financial Statements for the year ended 30 June 2020.

11.1 Intangible Assets

Intangible Assets are carried at cost less accumulated amortization. The Council has not recognized any Intangible Assets in its Financial Statements.

11.2 Derecognition

All assets that are no longer in use have been derecognized in the Fixed Asset Register.

11.3 Impairment

Assets have not been tested for impairment in the financial year 2023/2024 as we do not have any indication that our assets have been impaired.

11.4 Revaluation

The policy of the Council for revaluation of assets is based on their market values, conditions and judgement.

A survey of Infrastructure Assets (Roads and Street Lighting) was carried out as at 30 June 2024 by the Acting Head of Public Infrastructure Department. The method used for revaluation is based on depreciated replacement cost as at date of valuation.

11.5 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 of disposal. No depreciation has been applied in the year of revaluation. Existing assets that are revalued are not depreciated in year of revaluation.

Depreciation is calculated on the straight-line method to write off the cost of each asset to its residual value over its estimated useful life. The Council has only applied depreciation on existing assets over their remaining useful life.

The following depreciation rates have been applied: -

	Rate Per Annum %
Buildings	2
Infrastructure Assets	10
Motor vehicles	10
IT Equipment	25
Furniture and Fittings and Equipment	10
Plant and Machinery	25

12. Trade and Other Payables from exchange transactions

	30 June 2024 Rs	30 June 2023 Rs
Sundry Trade Creditors	31,909,710	27,879,739
Retention Money & Capital Creditors	16,215,385	12,792,145
Refund of General Rates	8,038,233	8,012,713
Performance Security withheld	8,269,951	7,199,311
	64,433,279	55,883,908

13. Deposits

Deposits are collected on behalf of third parties and are not economic benefits for service potential which flow to the Council, thus do not result in an increase in assets or a decrease in liabilities. They are therefore excluded from revenue. The amount of deposits collected during the financial year 2023-2024 is Rs3,207,948.

14. Capital Grant and Donated Assets

	30 June 2024 Rs	30 June 2023 Rs
Capital Grant - Covid-19 Development Fund	51,710,155	136,649,709
Capital Grant -MOLG	64,664,335	11,262,778
Donated Assets from NDU	22,645,160	55,912,577
Donated Assets from MOLG	20,476,157	-
	159,495,807	203,825,063

15. Employees Benefit Obligations (Short Term)

	30 June 2024	30 June 2023
	Rs	Rs
Sick Leave	13,744,532	12,544,695
Vacation Leave	5,103,616	3,700,022
	18,848,148	16,244,717

Movement in provisions is shown below

	30 June 2024	30 June 2023
	Rs	Rs
	Sick Leave	Vacation Leave
Balance as at 01 July	12,544,695	3,700,022
Additions during the year	13,744,532	5,103,616
Paid during the year	(12,544,695)	(3,700,022)
Balance as at 30 June	13,744,532	5,103,616

16. Payments received in Advance

	30 June 2024	30 June 2023
	Rs	Rs
General Rates/Property Income	7,043,079	4,433,775
Bus toll	376,528	359,778
	7,419,607	4,793,553

17. Loans and Borrowings

A loan to the tune of Rs42M was granted to the Municipal Council of Beau Bassin-Rose Hill for the Renovation of the Plaza Phase II Project in year 2016/2017.

	30 June 2024	30 June 2023
	Rs	Rs
Opening balance b/f	16,800,000	21,000,000
Repayment	(4,200,000)	(4,200,000)
Closing Balance	12,600,000	16,800,000

18. Revaluation Reserve

The Revaluation Reserve amounting to Rs1,449,334,261 is made up of revaluation of Municipal Infrastructure Assets.

19. Employee Benefit Obligations – Long Term

	30 June 2024 Rs	30 June 2023 Rs
Vacation Leave	87,187,347	72,823,757
Sick Leave	82,401,285	63,462,815
Passage Benefits	18,793,480	18,793,480
	188,382,112	155,080,052

20. FIGURES FOR IPSAS 39 ADOPTION - Unfunded for year ending 30 June 2024

	Year ending 30 June 2024 Rs	Year ending 30 June 2023 Rs
Amounts recognised in balance sheet at end of period:		
Defined benefit obligation	917,172,554	856,331,962
Fair value of plan assets	0	0
Liability recognised in Balance sheet at end of period	917,172,554	856,331,962
Amounts recognised in income statement:		
Service cost:		
Current service cost	0	0
Past Service Cost	0	0
(Employee contributions)	0	0
Fund Expenses	0	0
Net Interest expense/(revenue)	49,546,709	42,838,012
P&L Charge	49,546,709	42,838,012
Remeasurement		
Liability (gain)/loss	80,617,536	20,070,832
Assets (gain)/loss	0	-
Net Assets/Equity (NAE)	80,617,536	20,070,832
Total	130,164,245	62,908,844
Movements in liability recognised in balance sheet:		
At start of year	856,331,962	854,192,728
Amount recognised in P&L	49,546,709	42,838,012
(Direct Benefits paid by Employer)	(69,323,653)	(60,769,610)
Amount recognised in NAE	80,617,536	20,070,832
At end of period	917,172,554	856,331,962

The plan is a defined benefit arrangement for the employees and it is not funded.

FIGURES FOR IPSAS 39 ADOPTION - Unfunded for year ending 30 June 2024

	Year ending 30 June 2024 Rs	Year ending 30 June 2023 Rs
<i>Reconciliation of the present value of defined benefit obligation</i>		
Present value of obligation at start of period	856,331,962	854,192,728
Current service cost	0	0
Interest cost	49,546,709	42,838,012
(Benefits paid)	(69,323,653)	(60,769,610)
Liability (gain)/loss	80,617,536	20,070,832
Present value of obligation at end of period	917,172,554	856,331,962
<i>Components of the amount recognised in NAE</i>		
Year	June 2024	June 2023
Currency	Rs	Rs
Liability experience gain/ (loss) during the period	(80,617,536)	(20,070,832)
Weighted average duration of the defined benefit obligation	11 years	

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 2024	Year ending 30 June 2023
Discount rate	5.60%	6.03%
Future salary increases	4.50%	4.50%
Future pension increases	3.50%	3.50%
Mortality before retirement	Nil	
Mortality in retirement	PA (90) Tables rated down by 2 years	
Retirement age	65 Years	

The discount rate is determined by reference to market yields on bonds based on duration of funded liability.

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 88.6 million (increase by Rs 106.3 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 26.3 million (decrease by Rs 23.7 million) if all other assumptions were held unchanged.

- If life expectancy would increase (decrease) by one year, the defined benefit obligation would increase by Rs 33.5 million (decrease by Rs 33.1 million) if all other 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 - Funded for year ending 30 June 2024

	Year ending 30 June 2024 Rs	Year ending 30 June 2023 Rs
Amounts recognised in balance sheet at end of period:		
Defined benefit obligation	917,719,081	798,822,184
Fair value of plan assets	(559,730,633)	(507,233,827)
Liability recognised in balance sheet at end of period	357,988,448	291,588,357
Amounts recognised in income statement:		
Service cost:		
Current service cost	40,202,784	36,158,134
Past service cost	0	0
(Employee contributions)	(10,548,108)	(10,675,180)
Fund Expenses	684,968	809,700
Net Interest expense/(revenue)	16,649,353	11,233,272
P&L Charge	46,988,997	37,525,926
Remeasurement		
Liability (gain)/loss	58,247,700	41,012,894
Assets (gain)/loss	(17,740,389)	2,767,255
Net Assets/Equity (NAE)	40,507,311	43,780,149
Total	87,496,308	81,306,074
Movements in liability recognised in balance sheet:		
At start of year	291,588,357	231,632,090
Amount recognised in P&L	46,988,997	37,525,926
(Employer Contributions)	(21,096,217)	(21,349,808)
(Direct Benefits paid by Employer)	-	-
Amount recognised in NAE	40,507,311	43,780,149
At end of period	357,988,448	291,588,357

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 - Funded for year ending 30 June 2024

	Year ending 30 June 2024	Year ending 30 June 2023
Reconciliation of the present value of defined benefit obligation		
	Rs	Rs
Present value of obligation at start of period	798,822,184	709,933,928
Current service cost	40,202,784	36,158,134
Interest cost	47,357,605	36,277,985
(Benefits paid)	(26,911,192)	(24,560,757)
Liability (gain)/loss	58,247,700	41,012,894
Present value of obligation at end of period	<u>917,719,081</u>	<u>798,822,184</u>
Reconciliation of fair value of plan assets		
Fair value of plan assets at start of period	507,233,827	478,301,838
Expected return on plan assets	30,708,252	25,044,713
Employer contributions	21,096,217	21,349,808
Employee Contributions	10,548,108	10,675,180
(Benefits paid + other outgo)	(27,596,161)	(25,370,457)
Asset gain/(loss)	17,740,389	(2,767,255)
Fair value of plan assets at end of period	<u>559,730,633</u>	<u>507,233,827</u>
Distribution of plan assets at end of period		
<i>Percentage of assets at end of period</i>		
	June 2024	June 2023
Fixed-interest securities and cash	49.9%	53.9%
Loans	3.1%	2.8%
Local equities	15.2%	14.0%
Overseas bonds and equities	31.3%	28.8%
Property	0.5%	0.5%
Total	<u>100%</u>	<u>100%</u>
Additional disclosure on assets issued or used by the reporting entity		
	June 2024	June 2023
Percentage of assets at end of year	(%)	(%)
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
Components of the amount recognised in NAE		
Year	June 2024	June 2023
Currency	Rs	Rs
Asset experience gain/(loss) during the period	17,740,389	(2,767,255)
Liability experience gain/(loss) during the period	(58,247,700)	(41,012,894)
	<u>(40,507,311)</u>	<u>(43,780,149)</u>
Year	2024-2025	
Expected employer contributions	22,229,959	
(Estimate to be reviewed by Municipal Council of Beau Bassin Rose Hill - 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 - Funded for year ending 30 June 2024

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 2024	Year ending 30 June 2023
Discount rate	5.60%	6.03%
Future salary increases	4.50%	4.50%
Future pension increases	3.50%	3.50%
Mortality before retirement	Nil	
Mortality in retirement	PA (90) Tables rated down by 2	
Retirement age	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 130.4 million (increase by Rs 164.8 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 75.9 million (decrease by Rs 66 million) if all assumptions were held unchanged.

- If life expectancy would increase (decrease) by one year, the defined benefit obligation would increase by Rs 27.1 million (decrease by Rs 26.9 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.

21. Passage Fund

The Passage Fund is established by the Local Government Act 2011 Section 81(5) and 81(6) for the benefits of Council's officers.

22. Related Party Transactions

Mayor and Councilors, who constitute members of the Council, are considered as related parties as a result of their significant influence on the reporting entity. Key management personnel of Councils are also considered as related parties which comprise of the following:

- Chief Executive
- Financial Controller
- Deputy Chief Executive
- Head of Public Infrastructure Department
- Head of Land Use and Planning Department
- Chief Health Inspector
- Chief Welfare Officer

Disclosure on Emoluments

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

Description	30 June 2024		30 June 2023	
	Number	Total Emoluments (Rs)	Number	Total Emoluments (Rs)
Mayor and Councillors	24	6,077,816	24	5,525,904
Key Management Personnel	7	7,167,140	6	6,888,750
TOTAL	31	13,244,956	30	12,414,654

Loan to Related Parties

- *Car Loan to Key Management Personnel*

	30 June 2024 (Rs)	30 June 2023 (Rs) (Restated)
Opening Balance	1,093,095	1,666,199
Loans during the year	995,000	-
Repayment made during the year	(660,512)	(573,104)
Closing Balance	1,427,583	1,093,095

- *Facilities to Councillors for acquisition of IT-related equipment*

IT equipment is acquired by Council for Councillors and thereafter a refund is made by Councillors (amount is deducted on a monthly basis from their allowances). After repayment, the proprietorship of the IT equipment is passed to Councillors.

	30 June 2024	30 June 2023
Opening Balance	3,175	25,417
Repayment made during the Year	(3,175)	(21,578)
Adjustments	-	(664)
Closing Balance	-	3,175

- *Benefit (In-Kind)*

The Mayor of Council is provided with office and secretarial support at the cost of the Council. The Mayor makes use of the Council-owned vehicle for official duties.

23. Property Tax

	30 June 2024 Rs	30 June 2023 Rs
General Rates	11,948,235	7,831,320
Self Assessment General Rates	2,478,978	2,495,537
	14,427,213	10,326,857

24. Fines, Penalties and Levies

	30 June 2024 Rs	30 June 2023 Rs
Library fines	151,098	160,532
Surcharge on general rates	5,421,018	2,029,507
Surcharge on bus toll	68,625	54,000
Surcharge on Trade fees	930,125	-
Supply and fixing of lighting in front of Notre Dame de Lourdes	-	45,000
Enclosure for children playground	-	19,493
Resurfacing of roads	-	3,263
Fencing of parking at Quorum boulodrome and reviewing of lighting sy	-	31,050
Fines - Building permit	1,000,000	350,650
Upgrading of Chebel Municipal complex	-	121,500
Setting up of green space at Cretin Avenue, Camp Levieux	-	44,000
Upgrading of market fair	-	97,376
Setting up of children playground at Camp Levieux	-	13,500
Supply of vehicles	-	285,000
Movable elevated boxing ring	-	54,336
Supply of integrated play equipment	-	17,000
Supply of Bobcat skid steer loader	-	8,000
Supply and commissioning of one self propelled aerial platform	-	52,500
Supply and commissioning of one hearse vehicle	291,298	-
Supply, testing and Commissioning of one tipper lorry	115,000	-
Supply, Installation and Commissioning of cameras on municipal premises	59,500	-
Construction of drains and resurfacing of road at Salamat Khan Chady	40,000	-
Conversion of part of handball pitch at Monique Rayeroux into an outdoor synthetic mini soccer pitch	177,500	-
Enclosure of petanque pitch at Chebel	13,714	-
Upgrading works at Residence Trefles	18,000	-
Upgrading of enclosure of petanque pitch at Dr Pepin Street	48,818	-
Upgrading of Place Raymond Chasle Square Rose Hill	6,000	-
Upgrading of Market at Beau Bassin Rose Hill	127,137	-
Upgrading of Bus shelters	49,253	-
Upgrading of fencing and netting mini soccer pitch at Raffick Nubee Stanley	17,100	-
Removal of existing lantern and supply and fixing of led lanterns 40W	36,000	-
	8,570,186	3,386,707

25. Government Grant

	30 June 2024 Rs	30 June 2023 Rs
Recurrent Grant for the year	477,000,000	468,000,000
Grant in respect of cleaning of drains	9,222,396	2,988,567
Grant in respect of cleaning and embellishment	839,794	
Grant in respect of acquisition of household bins	16,750,440	0
Grant in respect of collection of bulky waste	1,548,840	1,474,877
Grant in respect of Local Disaster Risk Management Programme	881,980	-
Grant in respect of celebration of Ganesh Chaturthi 2023	313,978	-
Grant in respect of Segga Day	396,045	-
Grant in respect of purchase of toys for Christmas	50,000	-
Grant in respect of workshop on Gender Mainstreaming	152,388	-
Grant in respect of Jeux Intervilles et Villages	-	151,364
Grant in respect of festival kiltir ek langaz kreole morisien	-	79,531
	507,155,861	472,694,339

26. Other Income (Non-Exchange Transactions)

	30 June 2024 Rs	30 June 2023 Rs
Entrance Fees Beau Bassin	650	1,050
Miscellaneous Income	4,136,884	1,144,370
Contribution Sociale Generalisée	-	830,394
	4,137,534	1,975,814

27. Building and Land Use Permit

	30 June 2024 Rs	30 June 2023 Rs
Occasional Licence	-	18,000
Building & Land Use Permit	1,591,969	1,945,562
Obstruction Permits	150,000	129,000
	1,741,969	2,092,562

28. Rental Income

	30 June 2024	30 June 2023
	Rs	Rs
Plaisance Multi Purpose Hall	548,750	301,750
Rental SGD	273,500	195,500
Rent of Sports Complex	205,600	177,250
New Arab Town	1,498,500	1,526,250
Plaisance Fair	1,042,192	1,036,750
Da Patten Fair	497,250	522,750
Rose Hill Market	1,702,377	1,868,622
Beau Bassin Market	299,158	299,157
Beau Bassin Market Open Space	10,000	10,000
Chebel Market	41,688	36,250
Ex Lavoliere/Mauritius Cooperative	149,500	170,400
Rental Plaza	1,173,000	720,200
Public Pay Toilet	42,105	192,000
Quorum	1,000	30,050
	7,484,620	7,086,929

29. Finance Income – External Investments

	30 June 2024	30 June 2023
	Rs	Rs
Fixed Deposit Treasury Certificates	2,989,008	1,686,568

30. Other Income (Exchange Transactions)

	30 June 2024	30 June 2023
	Rs	Rs
Library Subscription	15,480	20,142
Lorry service	249,100	200,300
Clearance Certificate	1,950	2,200
	266,530	222,642

31. Compensation of Employees

	30 June 2024	30 June 2023
	Rs	Rs
Salaries & Wages	196,756,961	193,661,337
Allowances	1,907,903	1,462,599
Uniforms and Protective Equipment	4,343,831	4,228,779
Sick Leave	505,305	1,602,683
Travelling and Transport	16,598,981	16,604,624
Overtime	13,250,100	8,430,498
Staff Welfare	414,086	152,858
Passage Benefits	6,459,107	11,342,532
Contribution to Pension Funds, NSF, FPS	45,828,954	43,822,821
Gratuities	12,899,201	12,188,246
Provision for vacation leave	19,721,976	(3,907,509)
Provision for sick leave	32,683,001	6,147,684
	351,369,406	295,737,152

32. Remuneration of Councillors

	30 June 2024 Rs	30 June 2023 Rs
Allowance to Councillors	5,512,005	5,084,266

33. Utilities Cost

	30 June 2024 Rs	30 June 2023 Rs
Electricity and Gas	27,916,547	22,127,520
Telecommunication	2,041,317	1,835,400
Water charges	1,304,421	1,165,000
	31,262,285	25,127,920

34. Professional and Legal Fees

	30 June 2024 Rs	• 30 June 2023 Rs
Legal Expenses	308,950	1,335,000
Audit fees	425,000	425,000
Other fees	1,213,690	1,500,000
	1,947,640	3,260,000

35. General Expenses

	30 June 2024 Rs	30 June 2023 Rs
Training	-	48,000
Administrative Expenses	3,602,343	3,131,463
Postages	500,000	848,700
Printing and Stationery	1,586,510	1,577,095
Insurance	1,900,000	1,600,000
Fuel & Oil	8,239,018	7,959,018
Others	3,695,019	636,170
Furniture and Fittings and Equipment	63,874	59,075
Cleaning of drains, rivers, bridges	10,261,947	7,231,240
Bulky waste	907,446	-
Acquisition of plastic household bins	16,750,440	-
Provision for bad debts - general rates	8,759,139	-
	56,265,736	23,090,761

36. Repairs and Maintenance

	30 June 2024	30 June 2023
	Rs	Rs
Equipment	655,338	2,810,126
Building	1,489,926	2,960,000
Roads, Name Plates, Drains & Gutters	1,307,153	697,538
Street Lighting	866,857	1,480,000
Parks and Gardens and Grounds	770,178	773,865
	5,089,452	8,721,529

37. Hired and Contracted Services

	30 June 2024	30 June 2023
	Rs	Rs
Security Services	9,306,000	4,500,000
Cleaning services	40,590,370	42,175,500
Maintenance of Hardware and Software	2,864,034	2,374,801
	52,760,404	49,050,301

38. Grants and Subsidies

	30 June 2024	30 June 2023
	Rs	Rs
Community Development	899,000	937,283
Educational Activities	862,473	872,543
Social Activities	338,511	207,000
Cultural Activities	1,446,425	1,183,372
Sports Activities	1,852,808	1,445,146
	5,399,217	4,645,344

39. Depreciation

	30 June 2024	30 June 2023
	Rs	Rs
Infrastructure Assets	123,579,532	115,548,374
Plant and Machinery	6,665,768	5,806,166
Vehicles	8,629,045	5,635,161
Furniture, fittings and equipment	1,855,703	1,812,534
IT Equipment	1,068,768	953,430
Buildings	15,910,392	15,519,218
	157,709,208	145,274,883

40. Borrowings

An advance to the tune of Rs42M was granted to the Municipal Council of Beau Bassin - Rose Hill in February and April 2017 respectively.

41. Contingent Liability

The Council does not recognize a contingent liability but disclose the details of any contingency in the notes to the Financial Statements unless the possibility of an outflow of resources is remote.

At the reporting date the following case was still pending:

- Defense Hitech Security Services Ltd and Special Security Guard Limited v/s Municipal Council of Beau Bassin Rose Hill before the Supreme Court claiming a sum of Rs8,420,743 for loss of earnings and Rs332,828 representing amount forfeited under Performance Guarantee respectively.

42. Contingent Asset

- **Bank guarantee from CWA**

The Council has a bank guarantee of Rs2M from the Central Water Authority to cater for work done in respect of excavation and reinstatement of road works.

- **Bank Guarantee from Emtel Ltd**

The Council has a bank guarantee of Rs715,050 for extension of underground fibre optic infrastructure.

43. Financial Risk Management

The Council is exposed to various risks which are shortlisted as below

Credit Risk

There is no credit exposure with regards to the citizens. The Council has devised appropriate policies in line with the Local Government Act 2011.

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. The Financial Management Manual (FMM) as a tool also recommends a proper, adequate and sound liquidity management.

Operational risk Management

Operation risk management is a risk which is inherent in the Council's activities. There is the risk for financial loss or business instability arising from failures in internal controls, operation processes of the system that supports them. Such risks are difficult to eliminate and the cost of controls in minimizing these risks may outweigh the potential benefits.

Actuarial risks on defined benefit plan

The Council operates a defined benefit plan, administered by SICOM Ltd. The plan is exposed to actuarial risks such as: interest rate risk, longevity risk and salary risk.

44. Event after the Reporting date

The Council does not have any event after the Reporting date.