

THE MUNICIPAL COUNCIL OF BEAU BASSIN ROSE HILL



ANNUAL REPORT

2024-2025



413 7600



rosehill@la.govmu.org



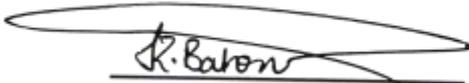
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THE MUNICIPAL COUNCIL OF BEAU BASSIN ROSE HILL

ANNUAL REPORT

FOR FINANCIAL YEAR 2024/2025


BATOUR M.G.R.
MAYOR


RAMASAMY M.
AG. CHIEF EXECUTIVE

MAYOR'S STATEMENT



As the newly elected Mayor of Beau-Bassin/Rose-Hill since May 2025, alongside the newly constituted Municipal Council, I am pleased to present the **Annual Report 2024–2025**.

My shared **vision and mission** are clear — to serve the people of Beau-Bassin/Rose-Hill, a vibrant township of approximately 150,000 residents, and to restore the splendour and **magnificence** of our *villes sœurs*.

The new Council faces the stimulating challenge of fostering innovation, enhancing efficiency, and rethinking the way we serve our citizens — always guided by empathy, humility, and a spirit of dedication.

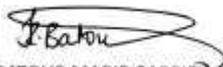
A key priority is to **rekindle community engagement** between the inhabitants and the Council, to rebuild that sense of belonging and collaboration which once defined our city life. I am committed to making municipal services more accessible, participatory, and close to the people — for a truly inclusive and responsive local democracy.

Today, I reaffirm my engagement to pursue all ongoing and new projects with **rigour, transparency, and productivity**. Among my major concerns is the **Plaza Theatre** — a cultural and historical landmark, the beating heart of Rose-Hill for generations. Preserving and revitalising this emblematic site stands at the core of our collective heritage and our cultural identity.

Beau-Bassin/Rose-Hill has always been a city where **culture, creativity, and community meet**. My ambition is to strengthen this legacy, ensuring that every citizen across our six wards can benefit from a city that celebrates art, dialogue, and diversity.

Looking ahead, I embrace a **new era of environmental responsibility**. Cleanliness, sustainability, and green innovation will guide my actions. The introduction of the **carton recycling initiative**, the promotion of **energy-saving practices**, and the adoption of **solar energy** projects mark the beginning of our journey toward a more resilient and eco-friendly city.

Together, with commitment and solidarity, I shall continue to make Beau-Bassin/Rose-Hill a model of modernity, harmony, and civic pride — a city that truly belongs to its people.


BATOUR MARIE GABRIELLA RIMENA
MAYOR

CHIEF EXECUTIVE’S STATEMENT



I have the pleasure and honour to present the Annual Report of the Municipal Council of Beau Bassin - Rose Hill for the period of 01 July 2024 to 30 June 2025 pursuant to Section 134A of the Local Government Act 2011, as amended.

Despite a rapidly changing and challenging environment, we remained focused on our mission to deliver value to our stakeholders and contribute meaningfully to providing a quality service to the citizens of the town.

I extend my deepest gratitude to the Mayor, Councillors, Head of Departments, our employees and partners for their continued support and confidence. Together, we will continue to grow, adapt and remain committed to achieve excellence.



M. RAMASAMY
AG. CHIEF EXECUTIVE

ORGANISATION PROFILE

To be a local authority achieving excellence in whatever it undertakes whilst being a 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 endeavours.

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 endeavour 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.

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).

Extension of the boundaries of the Municipal Town Council of Beau Bassin Rose Hill

Following the gazetting of the Local Government (Amendment of Schedules) (No.2) Regulations 2025, GN No. 21 of 2025, the boundaries the Municipal Town Council of Beau Bassin Rose Hill has been extended as follows:

From the East, from the junction of Metro Express Line with Grand River North West, and the boundaries runs southerly along Grand River North West, to its confluence with Rivière Cascades, thence, the boundary runs South East along Rivière Cascades to its junction with Reduit Bridge.

As such, part of Ebene including Morcellement Au bout du Monde now form part of the township of Beau Bassin Rose Hill

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:

- Town de Majunga [Now Commune de Mahajanga]

(Madagascar) since 1996.

- Township of Victoria (Republic of Seychelles) since 1996.
- Township of St Denis (Réunion) since 1996.
- Changzhou Municipal People’s Government (Republic of China) since 1997.
- Ethekwini Municipality (Republic of South Africa) since 2008 (Statement of Intent).

PLACES OF INTEREST

Beau Bassin - Rose Hill is renowned for its commercial centres, for instance, the New Arab Town, Arcades Sunassee (Vaghjee), Galeries Evershine, Magic Lantern, 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
- Ebene Recreational Park
- Rose Hill Market
- Da Patten Fair
- Beau Bassin Market
- Place Raymond Chasle
- Place Pierre Renaud Beau Bassin
- New Arab Town
- Rose Hill Post Office (National Heritage site)
- Places of worship with historical architecture
- Corps de Garde Mountain

FUNCTIONS OF THE 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 (YEAR 2024-2025)

The Municipal Council of Beau Bassin - Rose Hill was composed of 24 elected members as listed below for year 2024 - 2025:

COUNCIL COMPOSITION (July 2024 - March 2025)

1. Mrs. Mootoo Caroopen Rajeneedavee (Mayor up to 21.08.24)
2. Mr. Choolun Jai Krishna Vishwanauth (Deputy Mayor up to 21.08.24)
3. Mr. Utile Jean Didier David (Mayor -as from 28.08.24)
4. Mr. Junggee Nazir Mohamad Ameen (Deputy Mayor – as from 28.08.24)
5. Mrs. Marie Desirella Cuttlan – (on overseas leave from 16.10.23 to March 2024) – (Absent in Council Meetings – from October 2023 to 17 September 2024) - (Her seat became vacant as from September 2024)
6. Dissolution of Council – 17 March 2025
7. Polling Day/Municipal Election – 04 May 2025

Sn	Name	Position
1.	UTILE , Jean Didier David (Mayor as from 28.08.24)	<ul style="list-style-type: none"> ▪ Member of Executive Committee (Up to 27.08.24) ▪ Chairperson of Executive Committee (From 28.08.24) ▪ Chairperson of PBMC (From 28.08.24) ▪ Member of Public Health Committee (From 17.09.24) ▪ Member of Public Infrastructure Committee ▪ Member of Welfare Committee (From 17.09.24) ▪ Member of Finance Committee (From 17.09.24)
2.	JUNGEE , Nazir Mohamad Ameen (Deputy Mayor as from 28.08.24)	<ul style="list-style-type: none"> ▪ Member of Executive Committee ▪ Member of PBMC (Up to 27.08.24) ▪ Member of Public Infrastructure Committee ▪ Member of Public Health Committee ▪ Member of Welfare Committee ▪ Member of Finance Committee (As from 17.09.24)
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 ▪ Member of Finance Committee
6.	CHOOOLUN , Jai Krishna Vishwanauth (also known as Mahen Choolun)	<ul style="list-style-type: none"> ▪ Member of Executive Committee ▪ Member of Public Infrastructure Committee ▪ Member of Public Health Committee ▪ Member of Welfare Committee (Up to 21.08.24) ▪ Member of Finance Committee (Up to 21.08.24)
7.	CUTTIAN , Marie Desirella	<ul style="list-style-type: none"> ▪ Seat vacant as from September 2024
8.	DELORD , Marie Véronique Wendy (Mrs) (also known as Wendy Duval Delord)	<ul style="list-style-type: none"> ▪ Councillor

9.	DEWEE , Deoraj (also known as Anil Dewee), M.S.K	<ul style="list-style-type: none"> ▪ Member of Executive Committee ▪ Chairperson of Welfare Committee ▪ Member of Finance Committee and Vice-President as from 13.01.25)
10.	FIDELE , Marie Belinda (Mrs)	<ul style="list-style-type: none"> ▪ Vice-chairperson of Public Health Committee (As from 02.10.24) ▪ Member of Public Infrastructure Committee (Up to 27.08.24) ▪ Member of Welfare Committee (Up to 27.08.24)
11.	FONG SUK KOON , Ken Fat, O.S.K	<ul style="list-style-type: none"> ▪ Member of PBMC ▪ Member of Executive Committee (Up to 27.08.24) ▪ Vice-chairperson of Public Infrastructure Committee (Up to 27.08.24) ▪ Member of Public Health Committee ▪ Chairperson of Finance Committee
12.	HUNGLEY , Jacques Désiré Armand, O.S.K.	<ul style="list-style-type: none"> ▪ Councillor
13.	KUSHNA , Ravidutt Bissoondial	<ul style="list-style-type: none"> ▪ Member of Executive Committee (As from 03.09.24) ▪ 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 03.09.24) ▪ Member of Public Health Committee ▪ Member of Public Infrastructure Committee (As from 17.09.24)
16.	LUCILE , Marie Chimène Jenny (Mrs)	<ul style="list-style-type: none"> ▪ Councillor
17.	MOOTHOOSAMY Georges Benoit	<ul style="list-style-type: none"> ▪ Member of Executive Committee (As from 03.09.24) ▪ Member of Public Infrastructure Committee as from 17.09.24 and Vice-Chairperson of Public Infrastructure Committee (As from 03.10.24) ▪ Member of Welfare Committee
18.	MOOTOO CAROOPEN Rajeneedavee	<ul style="list-style-type: none"> ▪ Chairperson of Executive

		Committee (Up to 27.08.24) Chairperson of PBMC (Up to 27.08.24) <ul style="list-style-type: none"> ▪ Member of Public Health Committee ▪ Member of Public Infrastructure Committee (Up to 21.08.24) ▪ Member of Welfare Committee ▪ Member of Finance Committee (Up to 21.08.24)
19.	MOOTOOSAMY PATER , Kessavadee Kandassamy (Mrs) (also known as Shalini Mootoosamy)	<ul style="list-style-type: none"> ▪ Member of PBMC (As from 03.09.24) ▪ Member of Executive Committee (Up to 27.08.24) ▪ Member of Welfare Committee ▪ Member of Public Health Committee (Up to 16.09.24) ▪ Member of Public Infrastructure Committee (As from 17.09.24) ▪ Member of Finance Committee (As from 17.09.24)
20.	NANHUCK , Mohammad Abdulla Zaed	<ul style="list-style-type: none"> ▪ Councillor
21.	POINOOSAWMY Francesco Arnaud	<ul style="list-style-type: none"> ▪ Councillor
22.	RAGOO Saffinaz (Mrs)	<ul style="list-style-type: none"> ▪ Member of Public Health Committee ▪ Member of Public Infrastructure Committee (As from 17.09.24) ▪ Member of Welfare Committee (As from 17.09.24)
23.	RAMJEE , Vishwamitra	<ul style="list-style-type: none"> ▪ Member of PBMC ▪ Member of Public Infrastructure Committee (Up to 16.09.24) ▪ Member of Welfare Committee (As from 17.09.24)
24.	RUGHOONAUTH , Neena (Mrs)	<ul style="list-style-type: none"> ▪ Councillor

COUNCIL COMPOSITION (AS FROM MAY 2025)

The Municipal Town Council of Beau Bassin - Rose Hill was composed of 24 elected members as listed below from May 2025 to June 2025:

- ▲ BATOIR Marie Gabriella Rimena – Elected Mayor as from 15.05.25
- ▲ POONOOSAMY Gina Fracess Lilianna Andréa – Elected Deputy-Mayor as from 15.05.25

Election of Mayor and Deputy Mayor: 15 May 2025

Sn	Name	Position
1	BATOIR Marie Gabriella Rimena (Mayor)	<ul style="list-style-type: none"> ▪ 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	POONOOSAMY Gina Fracess Lilianna Andréa (Deputy Mayor)	<ul style="list-style-type: none"> ▪ Member of Executive Committee ▪ Member of Public Health Committee ▪ Member of Public Infrastructure Committee ▪ Member of Welfare Committee ▪ Member of Finance Committee
3	AUBEELUCK Atish Kumar	<ul style="list-style-type: none"> ▪ Vice-Chairperson of the Public Infrastructure Committee (as from 29.05.25)
4	ANDRÉ Louis Toussaint, OSK	<ul style="list-style-type: none"> ▪ Member of the Executive Committee ▪ Member of Public Infrastructure Committee
5	AUCKBARAULLEE Bibi Adiilah	<ul style="list-style-type: none"> ▪ Vice-Chairperson of the Public Health Committee (as from 29.05.25)
6	AUROKIUM Gaëtan, OSK	<ul style="list-style-type: none"> ▪ Chairperson of the Public Health Committee (as from 29.05.25) ▪ Member of the Finance Committee ▪ Member of the PBMC
7	BACORISEN Hans Raj Harry Prakash Singh	<ul style="list-style-type: none"> ▪ Member of the Welfare Committee
8	BALGOBIN Waman Kumarsingh also known as Nihal	<ul style="list-style-type: none"> ▪ Member of the Welfare Committee
9	BELCOURT Jacques Erick Patrick	<ul style="list-style-type: none"> ▪ Member of Public Health Committee ▪ Member of the Finance Committee

10	BOLLI Nicolas Vivian	<ul style="list-style-type: none"> ▪ Chairperson of the Public Infrastructure Committee (as from 29.05.25) ▪ Vice-Chairperson of the Finance Committee (as from 29.05.25)
11	CALCATEEA Iqbal	<ul style="list-style-type: none"> ▪ Member of the Executive Committee ▪ Vice-Chairperson of the Welfare Committee
12	CHRISTIAN Marie Noëlle Sindy	<ul style="list-style-type: none"> ▪ Member of the Welfare Committee
13	GONTIER Daniel Pascal	<ul style="list-style-type: none"> ▪ Member of the Welfare Committee
14	JHUMMUN Kheshaw Kumar	<ul style="list-style-type: none"> ▪ Member of Public Infrastructure Committee ▪ Member of the PBMC
15	JOYNATHSING Kamna	<ul style="list-style-type: none"> ▪ Chairperson of the Finance Committee (as from 29.05.25) ▪ Member of the Public Health Committee
16	MINIANDEE Jayakrishna Mevin	<ul style="list-style-type: none"> ▪ Member of the Executive Committee ▪ Chairperson of the Welfare Committee ▪ Member of the Finance Committee
17	NARAINSAMY Vijayambal, PBH	<ul style="list-style-type: none"> ▪ Member of the Executive Committee ▪ Member of the Public Health Committee
18	PERROT Benjamin	<ul style="list-style-type: none"> ▪ Member of Public Infrastructure Committee ▪ Member of the PBMC
19	PHANJOO George Linley Clive	<ul style="list-style-type: none"> ▪ Member of Public Infrastructure Committee
20	PRÈLE Louis José Désiré	<ul style="list-style-type: none"> ▪ Member of the Executive Committee
21	RAMSAMY Mardaymootoo also known as Niven	<ul style="list-style-type: none"> ▪ Member of the PBMC
22	SAIRALLY Hayatullah	<ul style="list-style-type: none"> ▪ Member of Public Infrastructure Committee
23	VALOIS Marie Emilie Alexandra	<ul style="list-style-type: none"> ▪ Member of the Public Health Committee
24	VANCATASAWMY Maryline Dominique	<ul style="list-style-type: none"> ▪ Member of the Public Health Committee ▪ Member of the Welfare Committee

NEWLY ELECTED COUNCILLORS AS FROM MAY 2025- JUNE 2025 BY WARD

Ward 1



AUBEELUCK Alish Kumar



CALCATEEA Iqbal



CHRISTIAN Marie Noëlle Sindy



MNIANDEE Jayatrishna Merwin

Ward 2



BATOUR Marie Gabriella Rimena



BELCOURT Jacques Erick Patrick



BOLLI Nicolas Vivian



PRELE Louis José Désiré

Ward 3



JHUMMUN Khesaw Kumar



PERROT Benjamin



RAMSAMY Mardaymooloo



VALOIS Marie Emīlie Alexandra

Ward 4



ANDRE Louis Toussaint



AUROKUUM Gaëtan



BACORISEN Hans Raj Harry Prabash Singh



WANCATASAWMY Maryline Dominique

Ward 5



AUCKBARALLÉE Bibi Adillah



JOYNATHSING Kamna



PHANJOO George Linley Clive



POONDOSAMY Gina Francesca Likarna Andrie

Ward 6



BALGOBIN Waman Kumarsingh



GONTIER Daniel Pascal



NARAINSAMY Vijayambal



SAIRALLY Hayatullah

Declaration of Assets

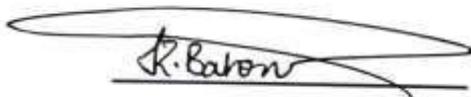
The Declaration of Assets Act 2018 was enacted by the National Assembly on 12 December 2018 and came into force on 01 June 2019.

Under Section 3 of the Act amended, 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:

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

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 2024- 2025.



BATOUR M.G.R ,
MAYOR



RAMASAMY M.
AG. CHIEF EXECUTIVE

The Corporate Governance Principles

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.

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 Council 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.

Roles and Functions of Committees for the year 2024/2025

▪ **Council Meeting (July 2024 to February 2025)**

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 (Up to 21.08.24)
- Vice-chairperson: Deputy Mayor –CHOOLUN Jai Krishna V (Up to 21.08.24)

- Chairperson: Mayor: UTILE Jean Didier David (As from 28.08.24)
- Vice-chairperson: Deputy Mayor –JUNGEE Nazir Mohamad Ameen (As from 28.08.24)

Number of meetings held: 8

▪ **Executive Committee (July 2024 to April 2025)**

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 Rs100,000 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 (Up to 21.08.24)
- Vice-chairperson: Deputy Mayor –CHOOLUN Jai Krishna V (Up to 21.08.24)
- Chairperson: Mayor: UTILE Jean Didier David (As from 28.08.24)
- Vice-chairperson: Deputy Mayor –JUNGEE Nazir Mohamad Ameen (As from 28.08.24)

Number of meetings held: 34

▪ **Permits and Business Monitoring Committee (July 2024 to May 2025)**

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: 46

▪ **Procurement Committee (July 2024 to June 2025)**

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:87

▪ **Public Infrastructure Committee (July 2024 to February 2025)**

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 (Up to 21.08.24):

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

Composition of the committee (As from 17.09.24):

- | | |
|--------------------------|--|
| 1. His Worship the Mayor | UTILE Jean Didier David |
| 2. The Deputy Mayor | JUNGGEE Nazir Mohamad Ameen |
| 3. Councillor | KUSHNA Ravidutt B (Chairperson) |
| 4. Councillor | MOOTOOSAMY Georges Benoit (Vice Chairperson) |
| 5. Councillor | BOOJHAWON Narendra Singh |
| 6. Coucnilor | CHOOOLUN Jai Krishna Vishwanuth |
| 7. Councillor | LOTUN M Nadeem |
| 8. Councillor | MOOTOOSAMY PATTTER Kessavadee K |
| 9. Councillor | RAGOO Saffinaz |

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

▪ **Public Health Committee (July 2024 to February 2025)**

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 (Up to 21.08.25):

- | | |
|--------------------------|--|
| 1. Her Worship the Mayor | MOOTOO CAROOPEN Rajeneedavee |
| 2. The Deputy Mayor | CHOOOLUN Jai Krishna |
| 3. Councillor | CERVEAUX Alain J (Chairperson) |
| 4. Councillor | JUNG GEE Nazir M Ameen |
| 5. Councillor | FONG SUK KOON Ken Fat, O.S.K |
| 6. Councillor | RAGOO Saffinaz |
| 7. Councillor | MOOTOOSAMY-PATTER S K |
| 8. Councillor | LOTUN Mohamad Nadeem |
| 9. Councillor | CUTTIAN M Desirella (Seat became vacant as from Sept 2024) |

Composition of the committee (As from 17.09.25):

- | | |
|--------------------------|--|
| 1. His Worship the Mayor | UTILE Jean Didier David |
| 2. The Deputy Mayor | JUNG GEE Nazir M Ameen |
| 3. Councillor | CERVEAUX Alain J (Chairperson) |
| 4. Councillor | FIDELE Marie Belinda (vice-Chairperson as from 02.10.24) |
| 5. Councillor | CHOOOLUN Jai Krishna Vishwanuth |
| 6. Councillor | FONG SUK KOON Ken Fat, O.S.K |
| 7. Councillor | RAGOO Saffinaz |
| 8. Councillor | LOTUN Mohamad Nadeem |
| 9. Councillor | MOOTOO CAROOPEN Rajeneedavee |

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

▪ **Welfare Committee (July 2024 to February 2025)**

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

Composition of the committee (Up to 21.08.25):

- | | |
|--------------------------|--|
| 1. Her Worship the Mayor | MOOTOO CAROOPEN Rajeneedavee |
| 2. The Deputy Mayor | CHOOOLUN Jai Krishna |
| 3. Councillor | DEWEE Deoraj (Chairperson) |
| 4. Councillor | BOOJHAWON Narendra Singh (Vice-chairperson) |
| 5. Councillor | FIDELE Marie Belinda |
| 6. Councillor | JUNG GEE Nazir Mohamad Ameen |
| 7. Councillor | CUTTIAN Desirella (Seat became vacant as from Sept 2024) |
| 8. Councillor | MOOTOOSAMY-PATTER S K |
| 9. Councillor | MOOTHOSAMY Georges (member as from 30 Nov 2023) |

Composition of the committee (As from 17.09.25):

- | | |
|--------------------------|---|
| 1. His Worship the Mayor | UTILE Jean Didier David |
| 2. The Deputy Mayor | JUNG GEE Nazir Mohamad Ameen |
| 3. Councillor | DEWEE Deoraj (Chairperson) |
| 4. Councillor | BOOJHAWON Narendra Singh (Vice-chairperson) |
| 5. Councillor | RAMJEE Vishwamitra |
| 6. Councillor | MOOTOO CAROOPEN Rajeneedavee |
| 7. Councillor | RAGOO Saffinaz |
| 8. Councillor | MOOTOOSAMY-PATTER S K |
| 9. Councillor | MOOTHOSAMY Georges |

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

▪ **Finance Committee (July 2024 to February 2025)**

Examining all question related to budgets

Composition of the committee (Up to 21.08.24):

- | | |
|--------------------------|--|
| 1. Her Worship the Mayor | MOOTOO CAROOPEN Rajeneedavee |
| 2. The Deputy Mayor | CHOOOLUN Jai Krishna |
| 3. Councillor | FONG SUK KOON Ken Fat, O.S.K (Chairperson) |
| 4. Councillor | DEWEE Deoraj |
| 5. Councillor | CERVEAUX Jules Alain (Member) |
| 6. Councillor | KUSHNA Ravidutt |

Composition of the committee (As from 17.09.24):

- | | |
|--------------------------|--|
| 1. His Worship the Mayor | UTILE Jean Didier David |
| 2. The Deputy Mayor | JUNG GEE Nazir Mohamad Ameen |
| 3. Councillor | FONG SUK KOON Ken Fat, O.S.K (Chairperson) |
| 4. Councillor | DEWEE Deoraj |
| 5. Councillor | CERVEAUX Jules Alain (Member) |
| 6. Councillor | KUSHNA Ravidutt(Member) |
| 7. Councillor | MOOTOOSAMY-PATTER Kessavadee |

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

Roles and Functions of Committees for the year 2024/2025

▪ Council Meeting (May to June 2025)

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 – BATOUR Marie Gabriella Rimena
- Vice-chairperson: Deputy Mayor – POONOOSAMY Gina Frances Lilianna Andréa

Number of meetings held during the above-mentioned period: 4

▪ Executive Committee (May to June 2025)

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 Rs100,000 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 – BATOUR Marie Gabriella Rimena
- Vice-chairperson: Deputy Mayor – POONOOSAMY Gina Frances Lilianna Andréa

Number of meetings held during the above-mentioned period: 5

▪ Permits and Business Monitoring Committee (May to June 2025)

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 during the above-mentioned period: 6

▪ **Procurement Committee (July 2024 to June 2025)**

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 during the above-mentioned period: 87

▪ **Public Infrastructure Committee (May to June 2025)**

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 | BATOUR Marie Gabriella Rimena |
| 2. The Deputy Mayor | POONOOSAMY Gina Frances Lilianna Andréa |
| 3. Councillor | BOLLI Nicolas Vivian (Chairperson as from 29.05.25) |
| 4. Councillor | AUBEELUCK Atish Kumar (Vice-Chairperson as from 29.05.25) |
| 5. Councillor | ANDRÉ Louis Toussaint, OSK |

6. Councillor	JHUMMUN Kheshaw Kumar
7. Councillor	PERROT Benjamin
8. Councillor	PHANJOO George Linley Clive
9. Councillor	SAIRALLY Hayatullah

Two (2) meetings of the Public Infrastructure Committee were held during the above-mentioned period.

▪ **Public Health Committee (May to June 2025)**

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	BATOUR Marie Gabriella Rimena
2. The Deputy Mayor	POONOOSAMY Gina Frances Lilianna Andréa
3. Councillor	AUROKIUM Gaëtan, OSK (Chairperson as from 29.05.25))
4. Councillor	AUCKBARAULLEE B Adiilah (Vice-Chairperson as from 29.05.25)
5. Councillor	BELCOURT Jacques Erick Patrick
6. Councillor	JOYNATHSING Kamna
7. Councillor	NARAINSAMY Vijayambal, PBH
8. Councillor	VALOIS Marie Emilie Alexandra
9. Councillor	VANCATASAWMY Maryline Dominique

Two (2) meetings of the Public Health Committee were held during the above-mentioned period.

▪ **Welfare Committee (May to June 2025)**

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 BATOUR Marie Gabriella Rimena
2. The Deputy Mayor POONOOSAMY Gina Frances Lilianna Andréa
3. Councillor MINIANDEE Jayakrishna Mevin (Chairperson as from 27.05.25)
4. Councillor CALCATEEA Iqbal (Vice-Chairperson as from 27.05.25)
5. Councillor BACORISEN Hans Raj Harry Prakash Singh
6. Councillor BALGOBIN Waman Kumarsingh also known as Nihal
7. Councillor CHRISTIAN Marie Noëlle Sindy
8. Councillor GONTIER Daniel Pascal
9. Councillor VANCATASAWMY Maryline Dominique

Two (2) meetings of the Welfare Committee were held during the above-mentioned period.

▪ **Finance Committee (May to June 2025)**

Examining all question related to budgets.

Composition of the committee:

1. Her Worship the Mayor BATOUR Marie Gabriella Rimena
2. The Deputy Mayor POONOOSAMY Gina Frances Lilianna Andréa
3. Councillor JOYNATHSING Kamna (Chairperson as from 29.05.25)
4. Councillor BOLLI Nicolas Vivian (Vice-Chairperson as from 29.05.25)
5. Councillor AUROKIUM Gaëtan, OSK
6. Councillor BELCOURT Jacques Erick Patrick
7. Councillor MINIANDEE Jayakrishna Mevin

One (1) meeting of the Finance Committee was held during the above-mentioned period.

▪ **Summary of number of meetings held during the period July 2024 – June 2025**

Council Meeting	12
Executive Committee	39
Public Infrastructure Committee	8
Public Health Committee	8
Welfare Committee	9
Finance Committee	3
Permits and Business Monitoring Committee	52
Procurement Committee	87
Bid Opening Committee	42
Health & Safety Committee	5
Local Disaster Risk Management Committee	1

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.

Councillor's allowance July 2024 to March 2025

SURNAME	NAME	DESIGNATION	COUNCILLOR'S ALLOWANCES	PBMC ALLOWANCE
UTILE	JEAN DIDIER DAVID	MAYOR	471,948.00	84,150.00
JUNGEE	NAZIR MOHAMAD AMEEN	DEPUTY MAYOR	302,220.00	5,625.00
FONG SUK KOON	KEN FAT	COUNCILLOR	219,719.00	48,375.00
BOOJHAWON	NARENDRA SINGH	COUNCILLOR	173,847.00	
CHOO LUN	JAI KRISHNA VISHWANATH	COUNCILLOR	222,911.00	
DEWEE	DEORAJ	COUNCILLOR	201,693.00	
KUSHNA	RAVIDUTT BISSOONDIAL	COUNCILLOR	194,495.00	
HUNGLEY	JACQUES DESIRE ARMAUD	COUNCILLOR	173,719.00	
FIDELE	MARIE BELINDA	COUNCILLOR	173,672.00	
LOTUN	MOHAMAD NADEEM	COUNCILLOR	194,972.00	
BARBE	PHILIPPE GAD-OLIVIER	COUNCILLOR	173,672.00	
CERVEAUX	JULES ALAIN	COUNCILLOR	189,006.00	39,375.00
MOOTHOOSAMY	GEORGES BENOIT	COUNCILLOR	194,152.00	
LUCILE	MARIE CHIMENE JENNY	COUNCILLOR	173,672.00	
CUTTIAN	MARIE DESIRELLA	COUNCILLOR	173,672.00	
DELORD	MARIE VERONIQUE WENDY	COUNCILLOR	173,672.00	
MOOTOO CAROOPEN	RAJENEEDAVEE	COUNCILLOR	250,574.00	30,600.00
L'ASSIETTE	BRUNEL GILWYN	COUNCILLOR	173,672.00	
MOOTOOSAMY	KESSAVADEE KANDASSAMY	COUNCILLOR	219,286.00	27,000.00
NANHUCK	MOHAMMAD ABDULLA ZAED	COUNCILLOR	173,720.00	
POINOOSAWMY	FRANCESCO ARNAUD	COUNCILLOR	173,672.00	
RAGOO	SAFFINAZ	COUNCILLOR	174,254.00	
RAMJEE	VISHWAMITRA	COUNCILLOR	190,257.00	33,750.00

RUGHOONAUTH	NEENA	COUNCILLOR	173,672.00	
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COUNCILLOR'S ALLOWANCE (AS FROM MAY 2025 TO JUNE 2025)

SURNAME	NAME	DESIGNATION	COUNCILLOR'S ALLOWANCE	PBMC ALLOWANCE
BATOUR	MARIE GABRIELLA RIMENA	MAYOR	72,746.00	2,250.00
POONOOSAMY	GINA FRANCES LILIANA	DEPUTY MAYOR	44,004.00	
ANDRE	LOUIS TOUSSAINT	COUNCILLOR	30,976.00	
AUBEELUCK	ATISH KUMAR	COUNCILLOR	26,950.00	
AUCKBARAULLEE	BIBI ADILAH	COUNCILLOR	26,950.00	
AUOKIUM	GAETAN	COUNCILLOR	26,950.00	1,125.00
BACORISEN	HANS RAJ HARRY PRAKASH SINGH	COUNCILLOR	26,950.00	
BALGOBIN	WAMAN KUMARSINGH	COUNCILLOR	26,950.00	
BELCOURT	JACQUES ERICK PATRICK	COUNCILLOR	26,950.00	
BOLLI	NICOLAS VIVIAN	COUNCILLOR	26,950.00	
CALCATEEA	IQBAL	COUNCILLOR	30,976.00	
CHRISTIAN	MARIE NOELLE SINDY	COUNCILLOR	26,950.00	
GONTIER	DANIEL PASCAL	COUNCILLOR	26,950.00	
JHUMMUN	KHESHAW KUMAR	COUNCILLOR	26,950.00	11,250.00
JOYNATHSING	KAMNA	COUNCILLOR	26,950.00	
MINIANDEE	JAYAKRISHNA	COUNCILLOR	30,976.00	
NARAINSAMY	VIJAYAMBAL	COUNCILLOR	30,976.00	
PERROT	BENJAMIN	COUNCILLOR	26,950.00	
PHANJOO	GEORGE LINLEY CLIVE	COUNCILLOR	26,950.00	
PRELE	LOUIS JOSE DESIRE	COUNCILLOR	30,976.00	
RAMSAMY	MARDAYMOOTOO	COUNCILLOR	26,950.00	1,125.00
SAIRALLY	HAYATULLAH	COUNCILLOR	26,950.00	
VALOIS	EMILIE	COUNCILLOR	26,950.00	
VANCATASAWMY	MARYLINE DOMINIQUE	COUNCILLOR	26,950.00	

Total			5,665,929.00	284,625.00
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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 channeled 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 2024 to June 2025.

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.

Heads of Departments

Department	Position	Name of Officer
Administration	Chief Executive	Mrs. T D RAMKISSOON - MUNGOOSING (as from 30.04.2024 to 22.01.2025)
		Mrs Subhowantee COONJAN-JUGROOP (23.01.2025 to 23.06.25)
	Ag Chief Executive	Mr Marveen RAMASAMY (as from 24.06.25)
Finance	Financial Controller	Mr. D. LAM HING (01.07.2024 to 10.10.2024)
	Ag Financial Controller	Mrs R BISSESOR (as from 11.10.24 to 10.04.2025) (as from 18.04.25 to 30.06.2025)
Public Infrastructure	Ag Head, Public Infrastructure Department	Mr G NAYAGEN (July 2024 to 18.11.2024)
	Head, Public Infrastructure	Mr S SEECHURN (as from 19.11.2024)
Public Health	Chief Health Inspector	Mrs. S. B. MOHUNGOO
Land Use and Planning	Head, Land Use and Planning Department	Mr R GOORIAH (01.07.2024 TO 07.07.2024)
		Mr B Aslam BEEDASY (as from 08.07.2024 to 09.03.2025)

		Mr Pyranah Vijay BANGAROO (as from 10.03.2025)
Welfare	Chief Welfare Officer	Mrs G ETTOO

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.

Disaster Risk Reduction & Management Activities

Advancing Local DRR through the Making Cities Resilient 2030 Initiative



The Municipal Council reaffirms its steadfast commitment to the Making Cities Resilient 2030 (MCR2030) initiative, launched under the auspices of the United Nations Office for Disaster Risk Reduction (UNDRR). As the first town in the Republic of Mauritius to formally engage in the MCR2030 initiative, the Municipal Council has demonstrated that local authorities in Small Island Developing States (SIDS), despite limited resources, can deliver tangible results in DRR and urban resilience when guided by political will, strategic vision, and inclusive partnerships.

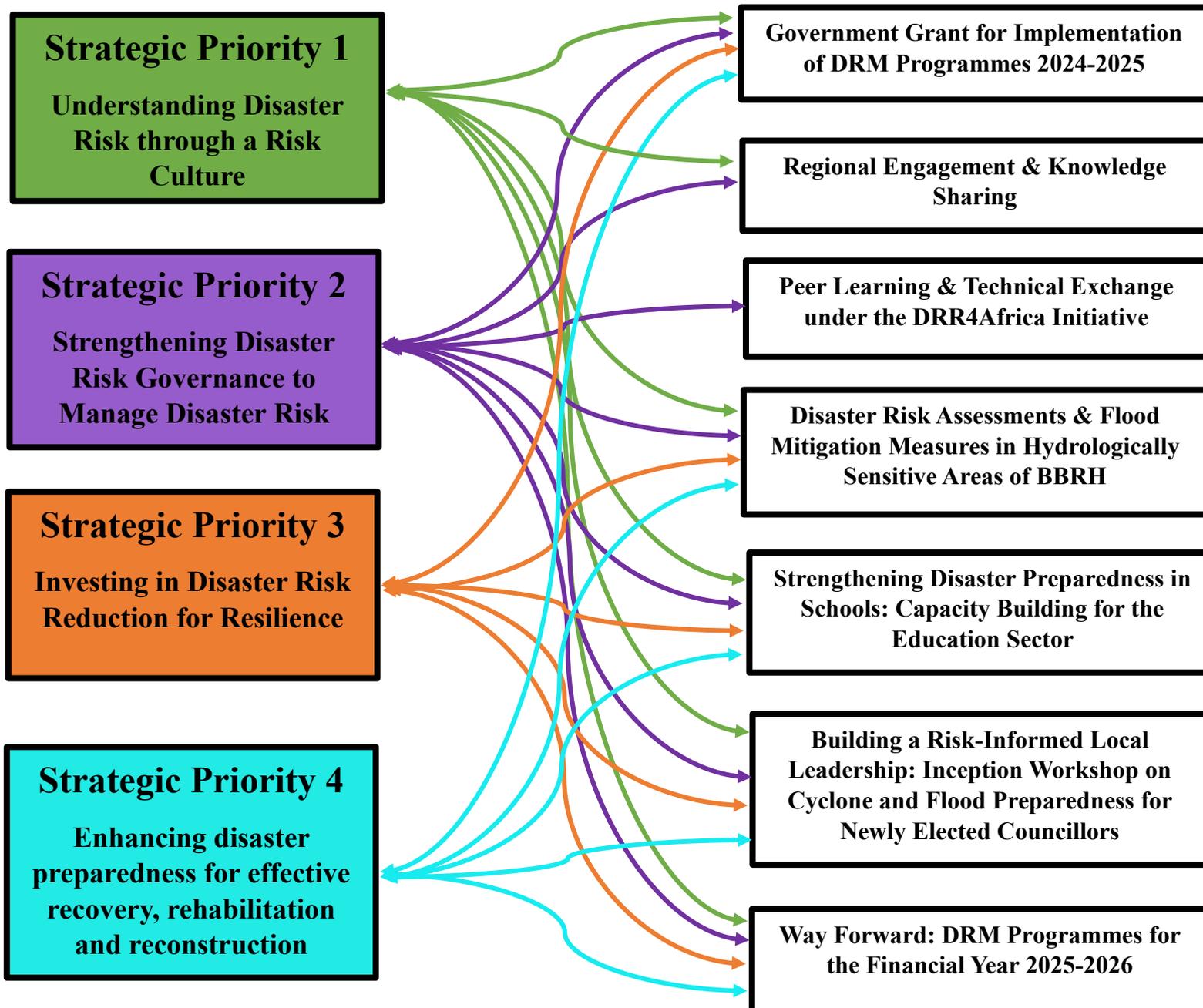
In 2023, this vision materialised with the development and official endorsement of the Local DRRM Strategy & Action Plan 2023–2030, grounded in the Ten Essentials for Making Cities Resilient. This milestone positioned Beau Bassin Rose Hill as the first town in Mauritius to institutionalise local DRR planning aligned with national policies for DRR, the Sendai Framework, and global sustainable development targets. During the reporting period, the Council has translated its strategic commitments into concrete actions with multi-level impact:

- **Regional Leadership and Knowledge Sharing:** Through strategic collaboration with the Association des Villes et Collectivités de l’Océan Indien (AVCOI), the Municipal Council advocated for the adoption of local DRR strategies by island cities in the Southwest Indian Ocean region and encouraged for their engagement in the MCR2030 initiative. Furthermore, the Municipal Council provided technical support and shared expertise with the City Council of Port Louis to guide the development of its local DRR strategy, in collaboration with ICLEI Africa.
- **Disaster Risk Assessments & Shared Implementation:** Targeted disaster risk assessments were carried out in hydrologically sensitive areas of the town, with a focus on identifying structural flood mitigation measures in collaboration with relevant stakeholders. Recognising that flood risk management is a shared responsibility, the Municipal Council plays a coordinating role to follow up on the implementation of the recommendations made to the respective agencies. As a result, structural flood mitigation measures, such as the construction of storm drains, retention basins, and retaining walls, have been initiated and will be implemented progressively, with the aim of significantly enhancing the safety and climate resilience of vulnerable communities.
- **Capacity Building & Risk Awareness:** Four capacity-building workshops were conducted with vulnerable schools to enhance emergency preparedness and response capacities among students and educators. Additionally, an inception workshop was

organised for the newly elected mayor and municipal councillors to sensitise them on the town’s disaster risk profile, institutional DRR responsibilities, and mitigation needs.

Strategic Alignment of DRRM Priorities and Actions

The implementation of the Local DRRM Strategy & Action Plan 2023–2030 for the township of Beau Bassin Rose Hill is guided by four Local DRRM Strategic priorities fully aligned with four Strategic Pillars of the National DRRM Strategic Framework. Each Local DRRM Strategic priority, address a critical dimension of disaster resilience, from risk understanding and governance, to resilience-building and post-disaster recovery. The diagram below illustrates how key initiatives undertaken by the Municipal Council during the financial year 2024–2025, and those planned for 2025–2026, are directly aligned with these strategic priorities.



Disaster Risk Management Programmes (2024-2025)

For the financial year 2024–2025, a government grant to the tune of **Rs 297,365.00** was allocated to each local authority, including the Municipal Council of Beau Bassin Rose Hill, to support the implementation of locally tailored Disaster Risk Management (DRM) programmes in line with national and local DRRM strategic priorities. This initiative aligns with the National DRRM Act (2016), the National DRRM Strategic Framework and Action Plan (2020–2030), and the Council’s Local DRRM Strategy and Action Plan 2023–2030.

To that effect, based on the Council’s DRRM Action Plan, the following four priority interventions were earmarked for implementation during the reporting period:

1. Capacity-building workshops on disaster preparedness and response targeting vulnerable schools within the township of BBRH;
2. A vulnerability assessment of households residing in flood-prone areas;
3. A two-day DRR Facilitators Workshop with secondary school rectors and educators, and the launching of a Local DRR awareness campaign in schools and surrounding communities;
4. A one-day inception workshop on cyclone and flood preparedness with the newly elected Mayor and Municipal Councillors.

During the reporting period, two out of the four planned measures were successfully implemented:

Activity	Description	Expenditure (Rs)
Capacity-Building Workshops	Four workshops conducted with vulnerable schools on preparedness and emergency response	Rs 92,058.44
Inception Workshop	A one-day workshop with the newly elected Mayor and Councillors on cyclone and flood preparedness	Rs 43,774.80

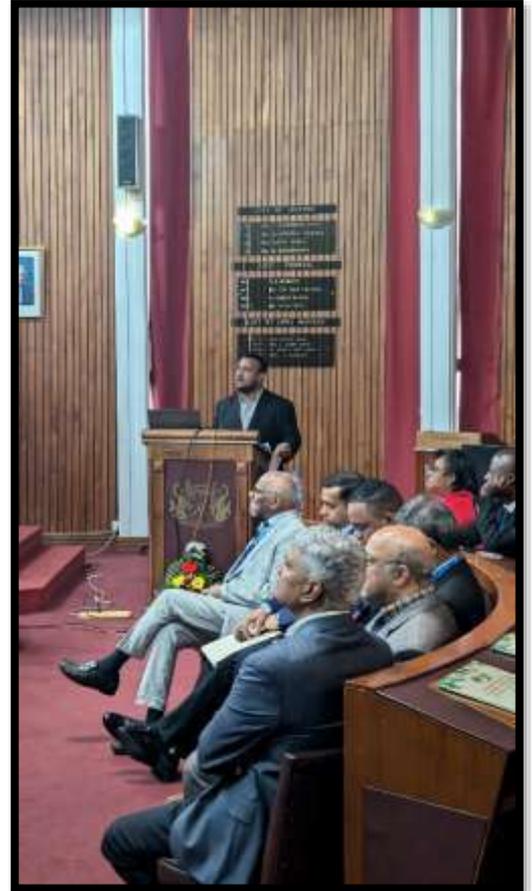
The two remaining activities have been rescheduled for implementation in the 2025–2026 financial year, under Budget Vote Item No. 26312.07, due to the following circumstances:

Activity	Reasons for Postponement
DRR Facilitators Workshop & Local DRR Awareness Campaign	Temporary unavailability of the Mauritius Red Cross Society, the project’s key partner, due to overseas commitments
Vulnerability Assessment of Households in Flood-Prone Areas	Timing coincided with the municipal elections and constraints arising from a circular issued by the Ministry of Local Government (dated 20 March 2025)

Regional Engagement and Knowledge Sharing

In September 2024, the Municipal Council actively contributed to regional DRR advocacy by participating in the Association des Villes et Collectivités de l’Océan Indien (AVCOI) Annual Conference held at the City Council of Port Louis. The Municipal Council, represented by its Local Disaster Management Coordinator, had the honour of addressing elected officials and executives from island states of the Southwest Indian Ocean (SWIO), including Mauritius, Réunion, Madagascar, Mayotte, Comoros, and Seychelles.

The presentation introduced foundational concepts of Disaster Risk Management, with a particular focus on the exposure and vulnerability of island states of the SWIO region to natural hazards. It further outlined key international DRR instruments, including the Sendai Framework for Disaster Risk Reduction, the Sustainable Development Goals (SDGs), and the Paris Agreement on Climate Change. In addition, the national legislative and policy framework of the Republic of Mauritius for disaster risk management were presented, highlighting the existing institutional architecture for both disaster risk governance and emergency response. This was complemented by a comparative perspective on the disaster



Furthermore, the Council also showcased its engagement in the “Making Cities Resilient 2030” (MCR2030) initiative as a concrete example of local-level Sendai Framework implementation. The presentation introduced the MCR2030 three-stage “Resilience Roadmap” and its associated planning tools, the Disaster Resilience Scorecard for Cities and the Ten Essentials for Making Cities Resilient, used to guide cities in diagnosing and strengthening their resilience. The case of Beau Bassin Rose Hill was highlighted, illustrating its progress from a Stage B to a Stage C city and its interest at becoming a Resilience Hub for the African region. This example encouraged other Francophone Island state cities of the SWIO region to join the MCR2030 platform, with subsequent questions from participants confirming strong interest in adopting this structured approach to enhance local disaster risk governance,

The afternoon session featured a focused workshop led by the Association Internationale des Maires Francophones (AIMF) expert Ms. Anne Cogneau, and co-moderated by Mr. J. Vellayoudom, expert in business intelligence and doctoral student in management sciences. The workshop brought together the Local Disaster Management Coordinators from across Mauritius to assess the operational management of the Local Emergency Operations Command (LEOC) structures. Discussions from this session laid the groundwork for the establishment of an AVCOI working group dedicated to enhancing the effectiveness of LEOC coordination and operations.

This intervention not only reinforced the Municipality's commitment to regional collaboration but also positioned BBRH as an active contributor to the advancement of local DRRM capacity across the SWIO



Peer Learning and Technical Exchange under the DRR4Africa Initiative

In October 2024, the Municipal Council was invited to participate in a peer-learning exchange under the Disaster Risk Reduction for Africa (DRR4Africa) initiative, led by ICLEI Africa in partnership with the City Council of Port Louis. This engagement formed part of a wider effort to support evidence-based disaster resilience planning and multi-level governance for climate and disaster risk in African cities.



The DRR4Africa project, implemented by ICLEI Africa, supported the City Council of Port Louis in conducting baseline assessments using the United Nations Disaster Resilience Scorecard for Cities. Based on the assessment findings, the project aimed to co-develop tailored solution packages to enhance safety and resilience to climate-induced disasters, particularly for vulnerable populations such as women, through capacity-building and participatory urban planning.

As part of this initiative, a two-day workshop was held from 8–9 October 2024, with the following objectives:

1. To introduce key concepts in climate change adaptation and disaster risk reduction, and raise awareness of the DRR4Africa project.
2. To conduct a climate risk mapping exercise involving relevant local stakeholders.
3. To populate the MCR2030 Disaster Resilience Scorecard and collect supplementary data for informed urban planning.
4. To discuss tailored solutions grounded in the outcomes of the baseline risk assessment.

In a spirit of inter-municipal collaboration and knowledge exchange, the City Council of Port Louis invited the Municipal Council of Beau Bassin Rose Hill, represented by its Local Disaster Management Coordinator (LDMC), to share its experiences in developing and operationalising its Local Disaster Risk Reduction and Management Strategy and Action Plan 2023–2030.

During the workshop, the LDMC of the MCBBRH delivered a presentation highlighting:

- The national disaster risk management policy and institutional framework of the Republic of Mauritius;
- The Council's engagement in the MCR2030 initiative;
- The participatory methodology used to develop the Local DRRM Strategy for the township of BBRH, including multi-agency workshops and bilateral working sessions.

This contribution served as a case study of good practice, offering actionable insights to support similar planning processes in the capital city of Port Louis and other municipalities.

The experience further reinforced the importance of local leadership, knowledge sharing, and partnerships in advancing resilience-building efforts.

Disaster Risk Assessments & Flood Mitigation Measures in Hydrologically Sensitive Areas of BBRH

Disaster risk assessments are recognised as a foundational component of effective disaster risk governance. They provide a comprehensive understanding of the multi-dimensional nature of risk, including hazard characteristics, vulnerabilities, exposure of people and assets, and the capacity of systems to respond. This holistic risk knowledge is indispensable for prioritising investment in disaster risk reduction (DRR) and resilience-building, particularly in Small Island Developing States (SIDS) like Mauritius, where exposure to climate-induced hazards is growing.

In line with Strategic Priority 1 of the Local DRRM Strategy 2023-2030 for the Township of Beau Bassin Rose Hill *“Understanding disaster risk through a risk culture”*, the Municipal Council undertook a series of disaster risk assessments during the 2024–2025 financial year. These assessments were conducted in hydrologically sensitive zones of the township in close collaboration with relevant stakeholders, including amongst others the Land Drainage Authority, Road Development Authority, National Development Unit, and local community representatives.

The primary aim of these assessments was to generate evidence-based insights for risk-informed decision-making and the design of structural and non-structural flood mitigation measures. Given the township’s rapid urbanisation, aging drainage infrastructure, and increasing climate variability, these analyses serve as a critical input for both local disaster preparedness and long-term urban resilience planning.

The risk assessments covered several high-exposure zones within the township of BBRH, identified through historical data, community consultations, and prior flood incident reports. The assessments employed both qualitative and quantitative methods, including site inspections, stakeholder interviews, and geospatial analysis.

Each assessment report included the following core components:

- **Site Location and Description:** identification of topographic and land use characteristics;
- **Hazard Analysis:** evaluation of hydro-meteorological hazards, with a focus on heavy rainfall and flash floods;
- **Recent Flood History:** compilation of historical flood events, including frequency, intensity, and damages;
- **Exposure Analysis:** mapping of at-risk households, critical facilities, and infrastructure;
- **Vulnerability Assessment:** evaluation of physical and social vulnerabilities;
- **Risk Scenarios** – projection of potential flood impacts under different rainfall conditions;
- **Recommendations** – tailored short and long-term DRR measures, including:

- Structural interventions (e.g., construction of retention basins & storm drains);
- Non-structural actions (e.g., community preparedness campaigns and improvements in drainage maintenance)

Outcomes of Disaster Risk Assessments and Implementation Status

The outcomes of the risk assessments conducted during the reporting year are summarised in Table 1 below. This table outlines the sites assessed, the types of hazards identified, key drivers of risk, recommended interventions, and the status of works and administrative procedures as at July 2025.

Table 1: Summary of Disaster Risk Assessments and Status (FY 2024–2025)

Site Location	Hazard Identified	Key Risk Drivers	Main Recommendations	Status of works & administrative procedures (as of July 2025)
Ministry of Education Zone 2 & Barkly	Flooding	Poor drainage, low-lying area, high population density	Construction of a retention basin and storm drains in MoE Zone 2 backyard	Design & Costing submitted to the LDA by the MCBBRH. Financial clearance awaited from the MoLG
Pope Hennesy Street	Flooding	Poor drainage, low lying area	Upgrading of buried storm drain along Pope Hennesy Street from junction Barkly St to N. Mandela St	Design & Costing submitted to the LDA by the RDA. Financial clearance awaited from the MNI
Camp Berthelot, Chebel	Flooding	Low-lying area, overflow of Plaines Wilhems Irrigation Canal	Relocation of the Plaines Wilhems Canal and construction of storm drains along A3 Chebel Branch Rd	RDA is working on flood mitigation measures for the new A3 Chebel Branch Rd. Project at preliminary design stage
Morcellement Hermitage, Coromandel	Flooding, Rock Fall & Slope Failure	Poor drainage, low-lying area,	Construction of storm drains & retaining walls; improved roadside grading	Works expected to be completed by September 2025 by the MNI jointly with the MCBBRH
Seedoyal, Randabel & Butterfly Lanes, Coromandel	Flooding	Poor drainage, low-lying area, high population density	Upgrading of roadside collector drains along Port Louis St Jean A1 Rd from junction Seedoyal Lane to Chebel Roundabout	The National Development Unit (NDU) is working on a scope of works for the region.

Strengthening Emergency Preparedness in Schools: Capacity Building for the Education Sector

In October 2018, the Ministry of Education and Human Resource in collaboration with key stakeholders published the School Emergency Response Plan (SERP), a reference document designed to guide all primary and secondary schools across Mauritius in managing a wide range of emergency situations. The SERP is a multi-hazard emergency preparedness and response document that provides Standard Operating Procedures (SOPs) for school leaders to be implemented before, during, and after an emergency event. Its key components include:

1. A School Disaster Management Committee (SDMC) to oversee the school's emergency preparedness and response activities;
2. A School Emergency Response Team (SERT) composed of both teaching and non-teaching staff to manage evacuation and student safety during emergency situations;
3. A School Emergency Crisis Cell (SECC), to be activated for the coordination of school-related emergencies;
4. Fire emergency plans, including rescue procedures and evacuation protocols.

To that effect, to assist schools of BBRH township in their emergency preparedness and response efforts, the Municipal Council embedded a specific objective into its Local DRRM Action Plan 2023–2030 at:

Essential 6, Objective 4 – “To Strengthen the Disaster Response Capacity of Schools to better Implement the SERP.”

Accordingly, to operationalise this object, in November 2024 and April 2025, the Municipal Council in collaboration with its partners namely, the Ministry of Education Zone 2 directorate, the PSEA, the National Disaster Risk Reduction and Management Centre, the Disaster Response Unit, the Mauritius Police Force, the Mauritius Fire Rescue Service and the Mauritius Red Cross Society organized four capacity building workshops with SERT members of SSS Marcel Cabon, personnel of the Ministry of Education Zone 2 directorate and the PSEA, BPS College and Roches Brunes Government School. The workshops welcomed the participation of a total of **108 officers** who were trained on the following:

1. Basic emergency response techniques to flood impacts;
2. Basic firefighting and rescue techniques;
3. Basics of first aid;
4. School Emergency Crisis Cell Management;

By the end of each training, certificates were awarded to the SERT members, co-facilitators and trainers. Additionally, basic personal protective and rescue equipment such as safety helmets were provided to each SERT member and rescue ropes to each school by the Municipal Council.

SSS Marcel Cabon, Ministry of Education Zone 2 & PSEA, November 2024



BPS College, April 2025



Building a Risk-Informed Local Leadership: Inception Workshop on Cyclone and Flood Preparedness for Newly Elected Councillors

The mayor and his/her team of municipal councillors play a critical role in disaster preparedness, emergency response, and post-disaster recovery at the local level. As elected representatives of their respective wards, they serve as vital links between communities and the municipal council. Their mandate extends beyond policy-making and oversight to include guiding and assisting residents in times of crisis, supporting relief operations, and ensuring that development projects are aligned with disaster risk reduction (DRR) principles. Given the increasing frequency and intensity of climate-related hazards in Mauritius, particularly

cyclones and flash floods, it is essential that local leadership is equipped with the knowledge and tools to act effectively and decisively in such situations.

In line with this vision, provisions have been made in the Local DRRM Action Plan 2023-2030 of the township of BBRH at [*Essential 6 Objective 2 to “Train Municipal Councillors on operational management of the Local Emergency Operations Command \(LEOC\)”*](#).

To that effect, in June 2025, the Municipal Council organised an Inception Workshop on Preparedness to Cyclones and Floods, specifically designed for the newly elected Mayor and Municipal Councillors. The objective of this initiative was to sensitise and empower the new Council with actionable insights into the township's risk profile, vulnerabilities, and mitigation needs, while reinforcing their institutional role in fostering risk-informed local governance. Municipal executives and heads of departments were also involved to ensure a comprehensive and integrated approach to emergency preparedness and response.

This capacity-building workshop was organised in close collaboration with key national institutions and emergency services, whose contributions were instrumental to its success. Stakeholders included the National Disaster Risk Reduction and Management Centre (NDRRMC), the Land Drainage Authority, the Disaster Response Unit of the Special Mobile Force, the Mauritius Fire and Rescue Service, and the Mauritius Police Force. These agencies brought their expertise and operational experience to the table, enriching the discussions with real-world scenarios, best practices, and technical knowledge.

Each stakeholder made targeted presentations to guide councillors on their respective roles and functions during emergencies. The interactive sessions enabled a dynamic exchange of information and allowed councillors to ask questions related to their specific wards and constituents' needs. This direct engagement laid the groundwork for stronger coordination between the Municipal Council and the emergency services during future crises.

The workshop agenda covered five core areas:

1. **The National and Local Disaster Risk Management System in Mauritius** – providing an overview of institutional frameworks, policies, and coordination mechanisms.
2. **The National and Local Emergency Operations Command (NEOC and LEOC)** – highlighting command structures, activation protocols, and information flow during emergency/disaster events.
3. **The Risk Profile of the Township of Beau Bassin Rose Hill** – examining key hazards, vulnerable zones, and population exposure using data from local assessments.
4. **Roles and Responsibilities of Emergency Services and First Responders** – clarifying the operational mandates of response agencies during cyclones and heavy/torrential rain warnings and alerts.
5. **Flood Mitigation Measures for Constituencies No. 19 & 20** – presenting structural interventions proposed by the Land Drainage Authority to reduce flood risks.

The inception workshop not only fostered a culture of preparedness within the newly constituted Council but also strengthened inter-agency collaboration for future joint action. Through this initiative, the Municipal Council reaffirmed its commitment to enhancing disaster resilience in Beau Bassin Rose Hill by placing local leadership at the forefront of preparedness and response efforts.

Below are some photographs of the inception workshop organized for the newly elected Mayor and Municipal Councillors in June 2025.

Inception Workshop on Cyclone and Flood Preparedness for Newly Elected Councillors, June 2025



Way Forward: DRM Programmes for Financial Year 2025–2026

Building on the achievements of the 2024–2025 period, the Municipal Council will continue to advance the implementation of its Local DRRM Strategy & Action Plan 2023–2030 through a targeted series of initiatives. These programmes are designed to strengthen disaster risk governance, address identified vulnerabilities, strengthen emergency preparedness and response capacities, and foster a culture of resilience across the municipality.

1. **Vulnerability Assessment of Households in Flood-Prone Areas:** A comprehensive survey will be conducted to collect disaggregated data on the demographic, social, and physical vulnerability of households in flood-prone areas. This evidence base will guide targeted interventions and inform policy decisions, in line with *Essential 2, Objective 1* of the Local DRRM Action Plan.
2. **Disaster Risk Reduction Facilitator Training Workshop:** A pool of educators from secondary schools of the town will be trained as DRR facilitators to sensitise students and vulnerable communities on the risks associated with floods, cyclones, and landslides. These facilitators will serve as key multipliers in promoting school-based and community-level resilience in line with *Essential 7, Objective 4* of the Local DRRM Action Plan.
3. **Local DRR Awareness Campaign:** DRR facilitators will support the Municipal Council in implementing awareness campaigns in schools and local communities, focusing on practical risk reduction measures and behavioural change in line with *Essential 7, Objective 4* of the Local DRRM Action Plan.
4. **Flood Simulation Exercise at Roches Brunes Government School:** A live simulation exercise will be conducted to test the effectiveness of the School Emergency Response Plan during a flood event, strengthening institutional readiness and coordination in line with *Essential 6, Objective 4* of the Local DRRM Action Plan.
5. **Creation of a Municipal Emergency Lumberjack Team (MELT):** Designated municipal manual grade workers will be trained in chainsaw operations, tree cutting, and branch removal to reinforce the Council’s post-cyclone and post-flood response capacity in line with *Essential 6, Objective 6* of the Local DRRM Action Plan.
6. **Identification of Probable and Severe Disaster Scenarios:** Members of the Local Disaster Risk Reduction and Management Committee (LDRRMC) will participate in a workshop to identify and agree on the most likely and most severe cyclone- and flood-related disaster scenarios affecting critical infrastructure, communities, and economic activities. This will guide anticipatory preparedness, response, and recovery planning in line with *Essential 2, Objective 10* of the Local DRRM Action Plan.

These initiatives reflect a proactive approach to disaster risk governance, combining evidence-based planning, capacity building, and community engagement to ensure that resilience gains are sustained and scaled in the years ahead.

The 2024–2025 reporting period has demonstrated that Beau Bassin Rose Hill, as a Small Island Developing State urban centre, can achieve significant progress in disaster risk reduction through strategic planning, stakeholder collaboration, and the effective implementation of its Local DRRM Strategy & Action Plan. From advancing the MCR2030 commitment and strengthening partnerships at the regional level, to conducting risk assessments and community capacity-building initiatives, the Municipal Council has laid a strong foundation for a safer and more resilient future.

The planned programmes for 2025–2026 build directly on this foundation, addressing key vulnerabilities, enhancing preparedness, and deepening community participation. Guided by the principles of the Sendai Framework, national DRR policy, and the Sustainable Development Goals, the Council remains committed to ensuring that resilience is institutionalised, inclusive, and forward-looking, serving as both a national reference and a regional example of effective local disaster risk governance.

DRRM Activities for the financial year 2025 – 2026

S/N	DRM Programmes	Description	Alignment with Local DRRM Action Plan 2023-2030 of BBRH
1.	Vulnerability assessment of households living in flood prone areas of BBRH	Collection of disaggregated data on the demographic profile, social and physical vulnerability of households located in flood prone areas based on the recent disaster history of the town.	Essential 2 Objective 1
2.	Disaster Risk Reduction Facilitator Training Workshop	Training of a pool of volunteers as DRR facilitators to educate and sensitize vulnerable communities of the town on risks associated with natural hazards such as floods, cyclones and landslides.	Essential 7 Objective 4
3.	Local DRR Awareness Campaign	DRR Facilitators to assist the MCBBRH in conducting awareness campaigns in schools and local communities	
4.	Flood Simulation Exercise at Roches Brunes Government School	To test the effectiveness of the School Emergency Response Plan during a flood event	Essential 6 Objective 4
5.	Create a Municipal Emergency Lumberjack Team (MELT)	To train designated municipal manual grade workers on handling of chainsaws, cutting of trees and branches to strengthen the response capacity of the Municipal Council post cyclone and flood events	Essential 6 Objective 6
6.	Identification of most probable and most severe disaster scenarios related to cyclones and flood impacts for anticipatory preparedness, response and recovery actions	Workshop with members of the LDRRMC to discuss and agree on disaster scenarios that could be generated from impacts of tropical cyclones and floods on critical infrastructures, communities and economic activities	Essential 2 Objective 10

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:

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 of staff.
- 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 2025: 705

Performance Management System (PMS)

Performance Management System is a management tool for good governance and improved performance, which 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 2024 to June 2025, the following categories of employees were appointed:

SN	Post Held	No of Employees
1	Refuse Collector (Roster)	14
2	General Worker	5
3	Attendant/Senior Attendant	8
4	Handy Worker (Special Class)	1
5	Plumber and Pipe Fitter	1
6	Driver, Heavy Mechanical Unit (Roster)	2
7	Driver (Roster)	2

Retirements

During the period July 2024 to June 2025, the following categories of employees retired from service:

Re	Post Held	No of Employees
1	Financial Controller	1
2	Attendant/Senior Attendant	1
3	Chief Mason	1
4	Senior Overseer	1
5	Gardener	2
6	General Worker	1
7	Handy Worker (Special Class)	4
8	Infant School Teacher	1
9	Clerical Officer/Higher Clerical Officer	1
10	Refuse Collector (Roster)	16
11	Surveillant	1
13	Driver/Scavenging Supervisor (Roster)	1

Promotions

During the period July 2024 to June 2025, the following categories of officers were promoted:

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

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.

Head of Departments and officers attended training programmes, seminars and workshops as follows during the period July 2024 to June 2025:

SN	INSTITUTION	COURSE/SEMINAR TITLE	NO OF PARTICIPANTS	DATE & PLACE ATTENDED
1	Ministry of Arts and Cultural Heritage	2005 UNESCO Convention for the Protection and Promotion of the Diversity of Cultural Expressions- Quadrennial Periodic Reporting	1	Monday 08 July 2024 from 8.30 to 16.00 Venue: Caudan Arts Centre, Le Caudan Waterfront Port Louis
2	Ministry of Finance, Economic Planning and Development in collaboration with	Training on the five Case Model Foundation	2	Tuesday 23 July 2024 to Thurs 25 July 2024 from 9hrs00 to 16hrs00. Venue: Le Meridien Hotel, Village

	Infrastructure and Projects Authority			Hall Lane, Pointe aux Piments
3	Ministry of Health and Wellness	Training Session on Rodent Control Activities	7	Friday 19 August 2024 at 13hrs00. Venue: Prof. J Baguant Hall St Pierre
SN	INSTITUTION	COURSE/SEMINAR TITLE	NO OF PARTICIPANTS	DATE & PLACE ATTENDED
4	Ministry of Local Government and Disaster risk Management	Mauritius National Workshop on Emergency Operations Centres/On-Site Operations Coordination Centre and Table T6op Exercise Capacity Development Initiatives	1	Monday 19 August to Wednesday 21 August 2024 from 13hrs30 to 16hrs00
5	Mauritius Standards Bureau	ISO 9001:2015 Quality Management System Internal Auditor Training Programme	1	Wednesday 28 and 29 August 2024. Venue: Conference Room of MSB, Moka
6	Regional Training Centre	Hydroponics, Aquaponics and Sheltered Farming for Beginners	1	19, 21, 26 and 28 September 2024. Venue: Regional Training Centre, Reduit
7	Procurement Policy Office under the aegis of the Ministry of Finance, Economic Planning and Development	Workshop on Amendments to Public Procurement Legal Framework	4	Friday 13 September 2024 from 9hrs00 to 15hrs30 at 3rd Floor. Venue: The Docks Two, Caudan
8	Association des Villes et Collectivités de L'Océan Indien	General Assembly of the Association des Villes et Collectivités de L'Océan Indien	1	2 to 13 September 2024 at the Municipal City of Port Louis and Municipal Council of Beau Bassin Rose Hill
9	Ministry of Environment, Solid Waste Management and Climate Change (Environment and	Sensitization and Training Programme: Consultancy Services on Review of Siting Criteria for Stone Crushing Plants and	7	Monday 23 September, Tuesday 24 September to Thursday 26 September 2024 as from 08hrs30 -. Venue: Level 3, Conference

	Climate Change Division)	Crematoria/Cremation Grounds		Room of the Ministry of Environment, Solid Waste Management, Lee Tower Cnr St George & Barracks Streets, Port Louis
SN	INSTITUTION	COURSE/SEMINAR TITLE	NO OF PARTICIPANTS	DATE & PLACE ATTENDED
11	The Economic Development Board	Workshop on the Regulatory Review Exercise - Improving the Business and Investment Climate	2	Tuesday 24 September 2024 as from 10hrs00 to 14hrs00 . Venue: Flamboyant Auditorium, EDB, Ground Floor, 7 Exchange Square, Ebene
12	Ecosis SPRITZ Ltd	National Consultative Workshop on Sustainable Public Procurement Policy for the Construction Section	3	Wednesday 25 September 2024 as from 8hrs30 to 14hrs30. Venue: The Docks, Port Louis
13	ICLEI Africa in collaboration with the Municipal City Council of Port Louis	Disaster Risk Reduction: A Resilience Agenda for Urban Africa (DRRR4, AFRICA)	1	08 and 09 October 2024 as from 09hrs00 . Venue: the Council Chamber, City Hall Port Louis
14	Prosafe	Seminar on Enhancing Safety with Lighting Balloons	1	10 October 2024 as from 8hrs45 at Henessy Park Hotel, Ebene
15	Ombudsman	Ombudsman Day	2	10 October 2024 at 13hrs30 . Venue: Conference Room, Office of the Ombudsman, 3rd Floor City Centre Building, Chr Corderie & Leoville L'Homme Streets Port Louis
16	Paragon Motors Ltd	Training on Tipper Trucks of Capacity 16 -17 m3	6	24,29 and 30 October 2024 as from 9hrs00 to 15hrs00, Venue: Paragon Motors Ltd, Les Guibies, Pailles
17	Paragon Motors Ltd	Training on Trucks Mounted with Compactor of Capacity 12.0 - 13.0 m3	7	13,14,19 and 20 Nov 2024 as from 09hrs00 to 15hrs00, Paragon Motors Ltd, Les Guibies, Pailles

SN	INSTITUTION	COURSE/SEMINAR TITLE	NO OF PARTICIPANTS	DATE & PLACE ATTENDED
18	Ecosis/Spritz Ltd	Sustainable Public Procurement Policy Framework for the Construction Sector Validation Workshop	2	Tuesday 29 October 2024 as from 8hrs30 to 14hrs30 . Venue; the Docks 2, Level 3 Port Louis
19	Ministry of Environment, Solid Waste Management and Climate Change (Environment and Climate Change Division)	Development of a Roadmap for plastic free Mauritius	1	05 and 06 November 2024 as from 08hrs30 to 16hrs00 at the United Docks, The Docks, Port Louis
20	Paragon Motors Ltd	Training on Tipper Lorries	2	Tuesday 03 December 2024 as from 09hrs00 at Paragon Motors Ltd, Pailles
21	Paragon Motors Ltd	Training on Compactor Lorries	2	Wednesday 04 December 2024 as from 09hrs00 at Paragon Motors Ltd, Pailles
22	Prime Minister's Office	Training session on the Citizen Support Portal	2	Tuesday 03 December 2024 as from 09hrs30 to 12hrs00 at the Conference Room 727, 7th Floor Prime Minister's Office
23	Ministry of Environment, Solid Waste Management and Climate Change (Environment and Climate Change Division)	Integrated Costal Zone Management ICZM Committee)	2	05 December 2024 - 13hrs30 at the Conference Room of Ministry of Environment, Solid Waste Management and Climate Change
24	United Nations Office for Disaster Risk Reduction	Risk Knowledge Technical Workshop	1	16 to 19 December 2024 in the Technical Workshop in Nairobi
25	Civil Service College Mauritius	Advanced Course in Effective Office Management and Supervision (OMA) Cohort 11 Batch 3 Calendar- Semester 1	2	06.02.25 - 16.07.25 (on a half day Basis) (Semester 1) from 8.45 to 12.00 and 9.30 to 11.30. Venue: 6 th Floor Fooks

SN	INSTITUTION	COURSE/SEMINAR TITLE	NO OF PARTICIPANTS	DATE & PLACE ATTENDED
				House Borbon Street Port Louis
26	Prime Minister's Office - Citizen Support Unit	Training Session on the Citizen Support Portal	3	Thursday 13 February 2025 at 9hrs30 to 12.00 . Venue : Conference Room 727, 7th Floor, Prime Minister's Office, New Government Centre, Port Louis
27	Ministry of Local Government	Workshop on Building and Land Use Permit Process/Change Requests	1	Thursday 06 March 2025 as from 9hrs00 to noon at the EDB
28	Construction Industry Authority	Consultative Workshop on the Review of the indicative Schedule of Rates	1	Monday 10 March 2025 Venue: Gold Crest Hotel
29	Financial Crimes Commission	Enhancing Transparency, Accountability and Integrity in the Management of Public Funds	2	Thursday 03 April 2025 from 9hrs 15 to 12hrs45 at the Integrated Customs Clearance Centre, Le Chaland, Plaine Magnien
30	Financial Crimes Commission	Strengthening the Fight against Financial Crimes in Local Authorities	5	Wednesday 09.04.25 as from 13hrs30 to 15hrs30 at the FCC Headquarters, Reduit Triangle, Moka
31	Ministry of Environment, Solid Waste Management and Climate Change	Capacity building workshop on Circular Economy	1	10 April 2025. Venue: TBC
32	Faculty of Engineering, University of Mauritius	Advisory Committee to evaluate the following programme of studies; Diploma in Town and Country Planning BSC (Hons) Town Country Planning	1	Tuesday 22 April 2025 at 10hrs30 at the Faculty of Engineering Conference Room
33	Construction Industry Authority (CIA)	Consultative Workshop on the Minimum Building Requirements	1	Thursday 08 May 2025 from 9hrs00 to 16hrs00 at La Scala Conference Room, 1st Floor Caudan Arts Centre Port Louis

SN	INSTITUTION	COURSE/SEMINAR TITLE	NO OF PARTICIPANTS	DATE & PLACE ATTENDED
34	University of Mauritius	Training Workshop on Web based GIS	1	12 May to 20 May 2025 Venue : (University of Mauritius)
35	Traffic Management and Road Safety Unit	Maintenance of Road Marking	4	27 May 2025 as from 9hrs00 at level 6, Samlo Tower Traffic management and Road Safety Unit
36	Ministry of Environment	ICZM Working Sessions	1	27 and 28 May 2025 as from 9hrs00 at Moka' Wad, Les Kocottes, St Pierre
37	Ministry of Environment, Solid waste Management and Climate change	Workshop on Enhancing Living Environment through Better Environmental Enforcement	3	03 June 2025 at Atal Bihari Vayparee Institute of Public Service and Innovation
38	UNESCO'S Thematic Indicators for Culture in the 2030 Agenda	Kick-off workshop for Mauritius and City of Port Louis	1	02 to 04 June 2025 at the Caudan Arts Centre

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.

The Internal Control and Audit Section

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

Information Technology Section

The IT Section is responsible for the management of all IT related infrastructures and systems. The section is also meant to provide assistance to users, diagnose, troubleshoot, resolve issues and work in consultation with service providers. Moreover, the section broadens its advice to the Council on all IT matters and promotes the integration of IT to enhance services extended to inhabitants of the township in general. The IT Section also focuses on all hardware/software maintenance and upgrades and ensures optimum use of energy.

By means of technology and enhancements, the Council has improved delivery of services and offered efficiency in the work flow and processes.

In connection 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.* Asset Tagging/Geographical Information Systems (GIS) in consultation with MDPA;
- 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. Renewal of hardware fleet in a phased manner to be in line with current technologies

vi. E-Local Government (eLG) project

The main ongoing project is:

i. Extension and enhancement of the eLG project

Occupational Safety & Health Management

It is the intent of this Municipal Council to provide a safe working environment for employee and all the 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 Committee were conducted pursuant to Section 23 of the Occupational, Safety & Health Act 2005. For period July 2024 to June 2025, four (4) Safety and Health Committee were held.

Periodic Medical Examination

All Refuse Collectors, Chemical Sprayer-man 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.

Medical Examination for all serving employees

A MEDICAL CHECKUP (Screening test NCD and Breast/ Cervical Cancer) was organised on 29, 30 & 31 July 2024 for all Municipal employees in collaboration with Harm Reduction / NCD Unit of the Ministry of Health and Wellness.



Training

A training session on General hygiene and Leptospirosis prevention targeting all Municipal employees of manual grades was delivered in July 2024.

Fire Drill

A fire drill was organised on 11 September 2024

The simulation exercise has been designated for officers posted in the Administrative main block of Town Hall and the evacuation time was 4 min 32 seconds which is reasonable.

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 Citizen Support Portal is used to register complaints operating under the aegis of the Prime Minister’s Office.

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, the branch library project has been developed in remote regions of Beau Bassin-Rose Hill. 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.

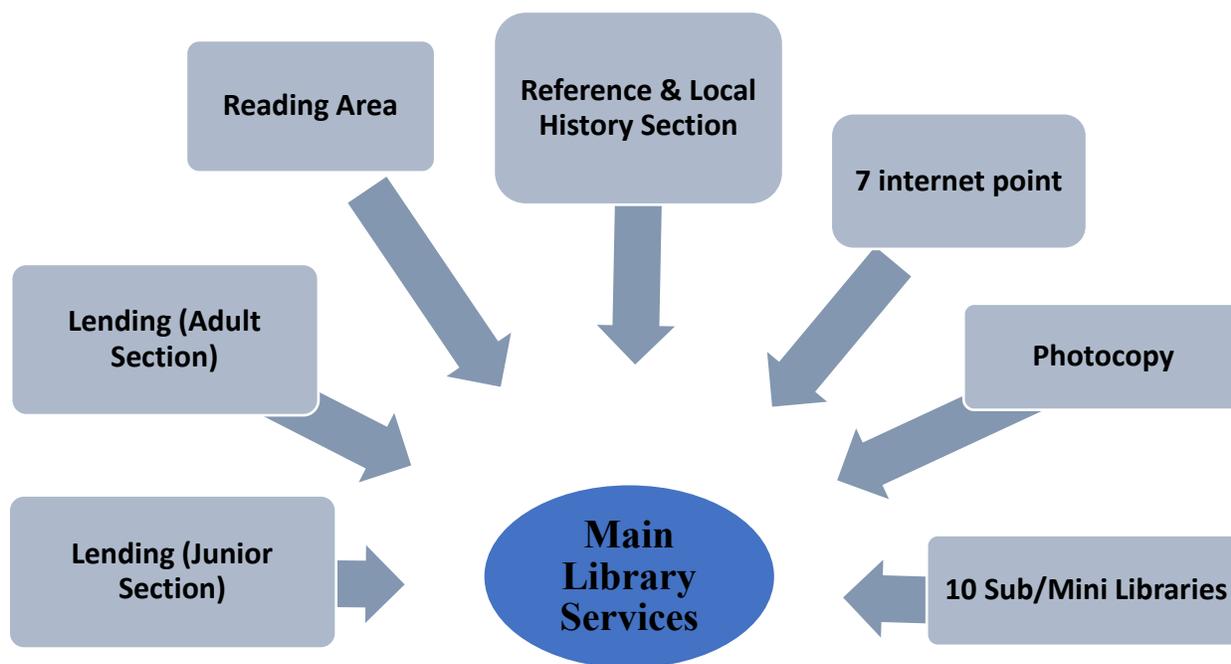
By upgrading the transition to adopt the ISO 9001:2015, the Management of Olof Palme Municipal Library commits itself to constantly provide services that meet customer and regulatory requirements and strives to exceed customer expectations. In April 2025, the auditors of the Mauritius Standards Bureau conducted the triennial assessment and the library's **MS ISO 9001:2015 certificate has been renewed and valid until 28 April 2028.**

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 (temporarily closed)
- VII. Stanley Mini Library (temporarily closed)
- VIII. Les Chebecs Mini Library (temporarily closed)
- 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 www.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 as soon as it is being received from supplier. 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 www.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.

Statistics for the Period 01 July 2024 - 30 June 2025

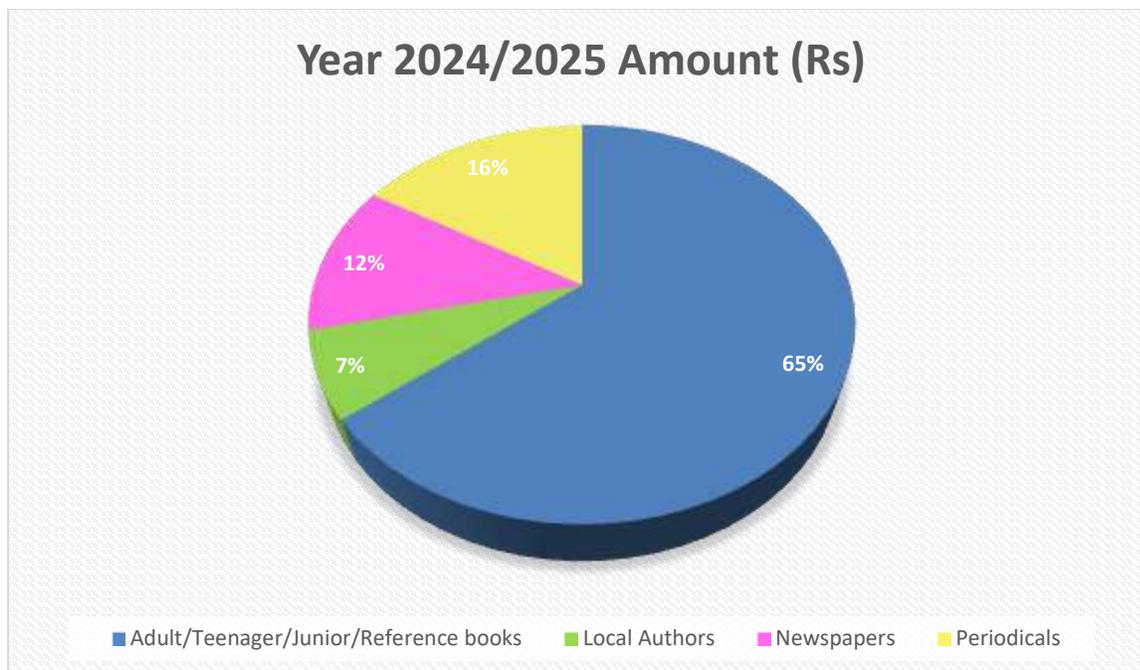
1	Number of visitors for Main and Reference Section	21,294
2	Number of visitors in Sub/Mini Libraries	837
3	New Membership (Junior, Teenager and Adult)	327
4	New acquisition for Main, Reference and Sub/Mini Libraries (books, annual reports, government gazettes, periodicals and newspapers)	4,206

5	Request for Internet Service in Main Library	357
6	Request for Internet Service in Sub/Mini Libraries	459

Budget

The total budget for the Library Section for books, periodicals and newspapers amounts to **Rs. 557,644.00** for the period **01 July 2024 - 30 June 2025**.

<i>Materials</i>	<i>Amount (Rs.)</i>
Adult/Teenager/Junior/Reference books	359,234.00
Local Authors	38,820.00
Newspapers	68,270.00
Periodicals	91,320.00



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.

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 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.

Major Services

The department has a total of about 160 workers and its functions/services are as follows depending on availability of funds:

- 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 the 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, public libraries etc.
- Upkeeping, maintenance, upgrading and setting up of new gardens, green spaces, lopping of branches etc...

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

The following drains have been constructed by the Municipal Council during financial year from 1 July 2024 to 30 June 2025:

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	Completed
2	SSS Girls, Beau Bassin (Lot 1)	AD & CD	5	20	3,138,350.00	Completed
3	Dr. Ferriere Street near Canal La Ferme (Lot 2)	AD & CD	1	19	6,429,151.36	Completed
4	Ave. Balgobin, Roches Brunes (Lot 2)	AD	4	19	3,914,945.00	Completed
5	Block Flamboyant, NHDC (Lot 2)	CD	2	19	1,943,500.00	80% completed
6	Roche Brunes Govt school (Lot 2)	AD & CD	4	19	5,391,315.00	Completed
7	Stanley School & cnr Berthaud (Lot 2)	AD & CD	1	19	15,295,000.00	30% completed
8	Junction Maurice Raffray and S.K. Chady street (Lot 2)	AD & CD	4	19	3,672,065.00	Completed
9	Andre Bazerque, Plaisance (near School) (Lot 2)	AD & CD	2	19	3,278,650.00	Completed
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	Completed
12	Cr Giroday/ Maxime Remi St, Plaisance (Lot 4)	AD	2	19	26,434,342.98	Completed
13	Leguen Street (Lot 4)	AD & CD	3	19	3,325,470.64	Completed
14	Sir Charles Lees St (Lot 4)	AD & CD	3	19	9,480,600.00	Completed
Total					154,178,582.38	

Cleaning of Drains under NFMP 2024/2025 (Constituency No.19 & 20)

SN	Description	Development Type	Project Value	Current Status of Projects
2	Cleaning of Drains within the Township of Beau Bassin Rose Hill	Cleaning of drains		
2.1	Works Order 9	Cleaning of drains	1,912,277.50	Completed
	Total		1,912,277.50	

- **Street Lighting**

The number of LED lanterns fixed & defective bulbs replaced during the FY 2024/25 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 Lanterns 40W fixed	62
Old defective Lamps 40W replaced	329
New LED Lanterns 60W fixed	18
Old LED Lamp 60W and 40W replaced by 60W	72
Old LED Lamp 70W replaced	6
Solar LED Lamp 40W fixed	15
LED bulb 25W replaced	64
New LED Lamp 120W fixed	71

Major Capital Projects 2024/2025:

S/N	Description of projects	Project Value (Rs)	Remarks
1	Construction of Multipurpose Complex at Roches Brunes (Mount Pleasant)	13.2M	<ul style="list-style-type: none"> Completed

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.*

Performance Indicators

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	304	124	59	487
BLUP2	Excision / Subdivision of Land	70	2		72
BLUP3	Commercial	18	17	6	97
	Industrial	2	3	1	18
	Residential	0	2	1	6
	Services	9	3	0	25
	Sui Generis	3	1	1	12
Total					

INFORMATION RETRIEVED FROM NATIONAL ELECTRONIC LICENSING SYSTEM (NELS) FOR APPLICATION FOR OCCUPATION CERTIFICICATE (ONLINE)

No. of Application Received	Approved	Refused
20	6	12

INFORMATION RETRIEVED FROM CI-SOLVE FOR APPLICATION FOR OUTLINE PLANNING PERMISSION (HARDCOPY FILES)

Permit Type	Approved	Refused	In Progress	Total
OPP	02	02	01	10
SE	NIL	NIL	NIL	NIL

ACTIONS AGAINST ILLEGAL/UNLAWFUL DEVELOPMENT (01 JULY 2024 - 30 JUNE 2025)

Sn	No. of Application Received	Total
1	Number of Compliance Notices served	73
2	Number of Enforcement Notices served	37
3	Number of Pulling Down Notices served	41
4	Number of cases lodged before Lower Plaines Wilhems District Court	7
5	Number of cases before the Supreme Court	6
6	Number of Pulling Down Notices on Canal served	NIL

APPEAL BEFORE THE ENVIRONMENT AND LAND USE APPEAL TRIBUNAL

1	Number of on-going Appeals	4
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BUILDING, DEVELOPMENT, ENVIRONMENT AND PLANNING CONTROLS

A	Number of 'sites visits' for control purposes	1709
B	Number of PER/EIA monitoring purposes	1
C	Number of complaints attended	396

CADASTRE SECTION

A	Number of newly occupied buildings	68
B	Number of cases referred to valuation office (52 accounts and 5 for Self-Assessment cases):	57

D	Number of self-assessment cases for which payments have been received at income section	5
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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 their 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 Leveux).

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)
Eleven Health Inspectors on the establishment.
(3 Vacant Post of Health Inspectors)
- One Overseer

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 Leveux Crematoria
 - Brushcutting, chemical spraying, barelands
- HMU/Driver Scavenging Supervisors/Driver/Relief Driver: 24 in service
 - Refuse Collectors: 241

- General Workers: 17
- Chemical Sprayermen: 6
- Sanitary Attendant: Only 1 posted at Da Patten fair
- Incinerator Operator: Only 2 posted at Chebel and Camp Levieux Crematorium

The Scavenging Service

- Scavenging service is provided by both in house labour and private contractors.
- The Public Health Department has a fleet of 27 scavenging vehicles, 11 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 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 their vicinities during the various religious festivals throughout the year.

▪ **Paid Lorry Service**

For the collection of green wastes from private premises, a paid lorry service (with or without labour) is provided by the Council. The generated revenue for period 01st July 2024 to 30 June 2025 was Rs. 275,200 This service, whilst helping the citizens and keep off the road green wastes, 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
Sat 28 & Sun 29 Sept 2024	Plaisance Region, NHDC Camp Levieux, Camp Levieux Region, Trefles Housing Estates, Trefles Region, Stanley Region, Rose Hill Town Centre, Balfour Region, Mare Gravier Reg, 5eme Mile Region, Beau Bassin Town Centre, Morc Montreal I, II Region, Morc Winners, Richelieu Branch Road & vic, Emmaus Reg, Panorama Reg, Morc Hermitage Reg, Belle Etoile Reg, Riverside Reg, Roche Brunes Region, Mont Roches Region, Chebel Housing Estates Region, Ratsitane & vic, Camp Levieux Region, Cite Stanley, Boundary Region, Berthaud Region, Impasse Pillay, Blue Lane, Panchoo and vic, Stanley Reg, Mount Pleasant, A. Savrimootoo, Barkly Housing Estates, Maingard & vic, Morc La Confiance Region, Residence Beryl, Morc VRS Chebel, Chebecs, Beau Bassin Centre, Morc Clairmont, Dr Lesur & vic, Cite Jules Koenig Reg, Vuillemin & vic, Dupont & vic, Labourdonnais Region	43	75,960
Sat 17 May 2025	WARD C : Sivananda, Etienne Larché, Morc Balgobin, Malartic & lanes, Blackburn, Ithier, G. Pitot, B.Cowins & Lanes, Jagatsingh, Veerasamy, V.Hugo, Henri Le Maire, Volcy Goupille, Shand, Balfour Rd, A Moutia, Trotter, R E Hart, G Raynal. Q Alexandra, Rennards, M Desai Morc Bikoo, Morisson, M De Medine, Peerbye, Dupont, Arrighi, Dr Lesur, Vuillemin, N Decotter, Ravi Shankar, Pepin, N Solim, Khodabacus, M Vishnu, C Charoux, John Kennedy, Jules Koenig, R Pawar, Ythier, Patel, Pezzani, Dr Moliere, C Leckning, Belle Etoile, R Maharishi, Riverside Lane, Middle Road, Saranvilla, New Road, Morc Hermitage, E Adolphe, Imp Dookun, Morc Clairemont, Grenade Lane, Raoul Follereau, Richelieu B Road, Ramdane Lane, Dwarka, Azumkhan, Rashidkhan, Issackhan, Latiffkhan WARD D : Roche Brunes Region, Mont Roches Region, Verger Bissambar, Morc St Daniel, Morc New Town, Morc Nouvelle Ville, Morc Mount Pleasant, Dr Reid Reg, Morc La Confiance Region, Belvedere Region, Morc Winners, Morc Montreal, Morc Chapman View	13	33,780
Wed 21 May 2025	Belvedere region, NHDC Camp Levieux Region	1	3,000
Thu 22 May 2025	Chebel Region, Abbe De La Caille, Arnaud, Mascarenhas & vic, NHDC Camp Levieux Block Begonias	1	2,200
Sat 24 May 2025	Residences Barkly Vicinities	21	47,580

Sat 31 May 2025	Residences Chebel Vicinities: Cite Chebel A & B, Chebecs, Morc VRS 1 & 2, Residence Lotus, Residence Trochetia, Camp Berthelot, Cremation Road	26	58740
Sat 07 Jun 2025	NHDC Camp Levieux Housing Estates, Complex Geraniums, Camp Levieux Sports Complex, L'oiseau Du Paradis, Canal Road, Residence Corps De Garde, Ave Freddy	23	64,670
Fri 13 Jun 2025	Canal Road-Camp Levieux, Notre Dame De Mont Roches,	4	10,180
Sat 14 Jun 2025	Canal Road-Camp Levieux, Cretin Ave, Dr Ferriere, Balfour, SOS Village, Vel Govinden Govt School	3	9,120
Sat 14 Jun 2025	Trefles and Stanley Housing Estates and vicinity: Ave Guy Rozemont, Coombes lane, Bach, Bholah, Haendel, Mozart, Assembly lane, Coombes lane, Avenue Corps de Garde, Chopin, Schuman, Berthaud lane, Berlioz, Ave Jinnah, Palmiers, Cocotiers, Tamarinier, Goyaviers, Rosiers, Ste Anne, E.Laval, M.Cabon	24	59,270
Sat 21 Jun 2025	Ward A Vicinities: , Berthaud, C de Garde, Ave Cretin,Ave Sirius, E.Laval,G.Rozemont, Off Guy Rozemont, Ratsitatane, La Reine, Ave Magellan, Ave Trochetia, Canal Lane, Dr Ferriere, Dr Jeetoo, Morc Goomanee, Aquarelle, Ste Anne, Alphonse, D'Argent, P Charles, Nubee, Toureau, Trochetia, Cretin, Boundary, Marguerite, Dr Manilall, Off Manilall, Imp Pillay, Ave B de la Montagne, Blue, Canal Lane, Geranium Boundary, C de Garde, Gandhi, Giroday, St Louis, Dr Manilall, Panchoo, C. Antelm region, School Lane, M.Cabon, Panchoo, Panchoo Lane, Assembly, Coombes, Pigeot, R E Hart,Jinnah Str,Gajadhur, De Chazal, Richard, Emile Laval, Morc Narain, Morc Bholah, Madame Ave , Monsieur Ave, St Therese, R Rivet, A Poupard, Pere Arokium, Ave Jasmin Ward B Vicinities: Bour, Anquetil,Atchia, Stevenson, Balgobin ,Camille, Beaujeard, Neyrolles, Blondeau, Pere De Roton, Hardowar, Malaval, P Badaut, S Dhanjee,Sholay,D'Epinay, Boodhun, D'Avoine, Labourdonnais,Charles Lees, Thierry, Auguste Toussaint, Jean Tanguy, Ah Chueng, Bhaujwary, H. Latham Koenig, E. David, H.Masson, Abbé Mazuy & Lanes, Lorquet, Descenne, Fergusson, De Rosnay,Max Rohan, M.Leal, P.Goupille, Speville, Ducasse, Venkatasamy, Mgr Leen,Broodie, Monplé, Imp Mgr Leen, Montgomery, Stein, Monneron, Poivre , Josse, W.Besant, , Col Drapper, S.Gele, Edison, Cap Bruce, Campagne Ambrose, Gordon ,Abbe Harel, Pére Laval , Imp Cochon,P. Lapeyre, Wellington ,Bowen, Celestin, Leguen, E. Serret, Kalla, Bois Noir, Strafford Mayor, M Luther King, E otte, Idriss Goomanee,,Maillard,Speville , Hajee Halaman, Beau Bois , Auffray,Fleuriot, Vincent , Venkatasamy, Churchill, Tranquille, Djibao, Lewis Ave ,J Guichard, Napier Broom, Leishman, Serge Alfred, Stenio. Etienne, Edgar.Janson, Imp Ville Soeur, Dumat, Lord Byron, N De Cere	35	67055

TOTAL	194	431,555
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Additionally, several localised campaigns were carried out in various regions/localities during the year

A total of 194 lorry loads of wastes amounting to Rs. 431,555 kgs were collected.

- **Distribution of Household Bins**

The Municipal Council has purchased 35,000 household refuse bins during the financial year. The distribution to all households within the township started in December 2023 and ended in April 2025

- **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 1780 barelands out of which 1407 are of known owners and 373 whose owners are unknown.
- 435 request notices were issued upon owners to cause their property to be cleaned.

For wastelands whose owners are unknown, 302 wastelands (a strip of 3 mts from adjacent neighbors and road borders) have been cleaned/trimmed by Municipal Labour.

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

Hawker's control is 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 2024 to 30 June 2025.

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

362 cremations were performed for period July 2024 to end June 2025. Revenue collected for that period was Rs. 934,000.

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.
- Municipal Council of Beau Bassin Rose Hill- For reservation and payment of incineration fees.

WELFARE DEPARTMENT

1. Award Ceremony to honour Laureates 2023- 11 July 2024

An award Ceremony was organised by the Council to honour Laureates of the Town on 11 July 2024 at 17.00 hrs in the Conference Hall. The Ceremony was graced by the presence of the Hon Hon. Mrs Fazila JEEWA-DAUREEAWOO, GCSK, *Minister of Social Integration, Social Security & National Solidarity*, Mrs Rajeneedavee MOOTOO CAROOPEN, Her Worship the Mayor and Municipal Councillors

Miss Hannah Bibi Aargah EMAMBOCUS
Mr. Muhammad Ashfaaq GOPEE
Mr. Ryan Nagalingum Pillay MYANDEE



2. Award Ceremony to The Federation of Senior Citizens Associations of Beau Bassin-Rose Hill for their Contribution towards enhancing the Wellness of the Seniors of the Town-11 July 2024

An Award Ceremony was organised by the Council to put on records the contribution of the Senior Citizen Federation *towards enhancing the Wellness of the Seniors of the Town*-on 11 July 2024 in the Conference Hall. A Shield was offered to the President of Senior Citizen Federation



3. Award Ceremony to winners of Intercollege Badminton Tournament from our "Ecole de Badminton"- 11 July 2024

An Award Ceremony was organised by the Council to honour winners of Inter-colleges Badminton Tournament, Resident of the Town and Trainees of our Ecole de Badminton. The winners were

- Ms. Bibi Zoya CASSIM - Gold Medalist at the Inter-College Badminton Competition
- Ms. Emma Milena A. N. JUTLIAH – Silver Medalist at the Inter-College Badminton Competition

4. Live projection of EURO 2024 FINAL ROUND-14 July 2024

The Municipal Council of Beau Bassin Rose Hill organized a live projection of Final Match for EURO 2024 on 14 July 2024 in Plaza Yard.



5. E-Inauguration -16 July 2024

E- Inauguration of Buswell Basket/Volleyball, Mini Soccer pitch of Pavé D'Amour and Refurbishment of Municipal Infrastructures- Projects under Indian Grant Assistance was held on 16 July 2024 at Harilall Vaghjee Hall Port Louis by **H.E.Dr Subrahmanyam Jaishankar, External Affairs Minister of India, The Hon Pravind Kumar Jugnauth, Prime Minister of the Republic of Mauritius**

6. Sports Day/Recreational Day for Senior Citizens- 31 July 2024

A Sports Day for Senior Citizens Associations was organized on 31 July 2024 at Sir Gaetan Duval Stadium. The activity was graced by the presence of the Hon. Mrs Fazila JEEWA-DAUREEAWOO, GCSK, Minister of Social Integration, Social Security & National Solidarity, Mrs Rajeneedavee MOOTOO CAROOPEN, Her Worship the Mayor and Municipal Councillors



7. Assumption Day -14 August 2024

On the occasion of Assumption Day, a distribution of cakes was held on Wednesday 14 August 2024 in the following respective hospices of the town; Couvent des Filles de Marie, St Hughs Home, Foyer Pelletier (Communauté des Sœurs de Bon Pasteur) and SOS Children’s Villages Beau Bassin, churches of Rose Hill and Beau Bassin by Mrs Rajeneedavee MOOTOO CAROOPEN, Her Worship the Mayor and Municipal Councillors

8. Semi Final Round Football Tournament AUA/ADC “ Jeux des Villes et Villages » - 18 August 2024

The Semi Final round of the AUA/ADC “Jeux des Villes et Villages» Football Tournament was organised by the Municipal Council of Beau Bassin Rose Hill on 18 August 2024 at Sir Gaetan Duval Stadium to determine the 2nd finalist. The match was as follows: Curepipe Vs Flacq

Winner was Curepipe.

9. Mayor’s Election – 28 August 2024

Upon resignation of Mrs Rajeneedavee Mootoo Caroopen, as mayor, the election of the new mayor was held on 28 August 2024. The newly elected Mayor and Deputy Mayor were Messrs Jean Didier David Utile and Nazir Mohamed Ameen Junggee respectively.

10. Launching of Book of Mr Poonye- 31 August 2024

The Municipal Council of Beau Bassin Rose Hill organised the Launching of Book of Mr Poonye “One People One Nation” at the Conference Hall on the 31 August 2024 at 17.00 hrs by her Worship the Mayor Mrs Mrs Rajeneedavee MOOTOO CAROOPEN in the presence Family, Friends and other guests of Mr Poonye.

11. Père Laval Pilgrimage-08 September 2024

The Municipal Council of Beau Bassin/Rose Hill set up a ‘centre d’accueil’ to welcome pilgrims converging to Ste Croix on Sunday 08 September 2024 as from 16h00 at Alex Vellin Municipal Centre, Royal Road, Beau-Bassin. The activity was graced by the presence of the Hon Hon. Mrs Fazila JEEWA-DAUREEAWOO, GCSK, *Minister of Social Integration, Social Security & National Solidarity*, Mr Jean Didier David Utile, His Worship the Mayor and Municipal Councillors



12. Workshop by AVCOI- 13 September 2024

The Municipal Council of Beau Bassin Rose Hill in collaboration with AUA hosted a workshop for AVCOI members on 13 September 2024 at Salle des Fêtes.



13. Open Day – 21 September 2024

An open Day was organised at Serge Lebrasse Municipal Sports Complex situated at Camp Levieux on 21 September 2024 in order to promote trainings and courses offered to inhabitants free of charge. Inhabitants were invited to register for Courses/ training of their choice as per their nearest venue. The activity was graced by the presence of the Hon. Mrs Fazila JEEWA-DAUREEAWOO, GCSK, *Minister of Social Integration, Social Security & National Solidarity*, Mr Nazir Mohamed Ameen Junggee, Deputy Mayor and Municipal Councillors.

14. Musical Performance – “HARMONIC FROM ORIENT CONCERT” on Saturday 21 September 2024

The Municipal Council of Beau Bassin – Rose Hill, in collaboration with the Embassy of the People’s Republic of China, hosted a Musical Performance by Chinese artists from the Zhejiang Conservatory of Music on Saturday 21 September 2024 as from 18h00 at Salle des Fêtes



15. Final Football Match AUA/ADC at Sir Gaetan Duval Stadium-22 September 2024

The Final Match for AUA/ADC “Jeux des Villes et Villages» Football Tournament opposing the Curepipe v/s Beau Bassin Rose Hill Team was organised by the Municipal Council of Beau Bassin Rose Hill on 22 September 2024 at Sir Gaetan Duval Stadium. A friendly match Port-Louis Veteran Vs Veteran Cadets Club was also organised prior to the Final Match.

Winner of the Football Match AUA/ADC was the Team of Beau Bassin Rose Hill.







16. Recognition Ceremony for Retired Employees-25 September 2024

A recognition Ceremony was organised by the Municipal Council of Beau Bassin Rose Hill on 25 September 2024 to put on record the services rendered by the Retired Municipal Employees (01.07.23 -30.06.24) and their devotion to work for this Council for the betterment of all the Residents





17. World Clean Up Day- 28 September 2024

The Municipal Council of Beau Bassin Rose Hill in collaboration with National Student Council organised clean up and embellishment of Balfour Garden to mark the World Clean Up Day on 28 September 2024

18. Divali Nite- 27 October 2024

The Municipal Council of Beau Bassin Rose Hill in collaboration with the Mauritius Broadcasting Corporation TAAL FM Radio, the Mahatma Gandhi Institute & Socio-Cultural Associations of the Town organized a *Cultural Programme to mark Divali Celebrations 2024* on Sunday 27 October 2024 as from 19h00 in Plaza Yard, Rose Hill.





19. Badminton Competition at Serge Lebrasse Sports Complex- 23 November 2024

Badminton Competition was organized by the Municipal Council of Beau Bassin Rose Hill for Municipal “Ecole de Badminton” students on 23 November 2024.

20. Distribution of Toys- 14 December 2024

The Municipal Council of Beau Bassin Rose Hill organized a Toys distribution to Children of the Town aged 0-10 yrs on 14 December 2024 on the Esplanade of Plaza whereby there were also Animation , Jumping Castle, Magic Shows and Face Painting.









21. Christmas Carol- 14 December 2024

The Municipal Council of Beau Bassin Rose Hill in collaboration with Parishes of the Town organized a Christmas Carol with the participation of all parishes on 14 December 2024 at Salle des Fêtes as from 18.00 hrs



Year 2025

22. Detection Exercise for Ecole de Foot at Sir Gaetan Duval Stadium- 08 Feb 25

The Municipal Council of Beau Bassin Rose Hill organized a detection exercise for residents of the town for our Ecole de Foot at Sir Gaetan Duval Stadium on 08 February 2025.



23. Thaiposam Cavadee- 11 February 2025

The Municipal Council of Beau Bassin Rose Hill provided necessary assistance and usual facilities to all Kovils of the Town for Thaiposam Cavadee on 11 February 2025.

24. Spring Festival -15 February 2025

The Municipal Council of Beau Bassin – Rose Hill in collaboration with the Embassy of the People’s Republic of China and different Chinese associations of the town organized a series of activity to mark the Chinese New Year.

The event was held on Saturday 15 February 2025 as from 17h00 as follows:

- As from 17h00 a dragon dance parade from the Raymond Chasle Square Rose Hill through Rose Hill Royal Road to the Plaza Yard;
- A food festival in Plaza yard with the participation of 10 food stall holders.

As from 18h30 a cultural program was held in the Salle des Fêtes, Plaza with the participation of various Chinese Association and groups



25. Mahashivratri Festival – 23-25 February 2025

In the context of Maha Shivaratri Celebrations 2025, this Council had set up a “Centre d’ Accueil” in Plaza front yard, Rose Hill from **Sunday 23 to Tuesday 25 February 2025** to receive the pilgrims.





26. Women’s Day – 07 March 2025

To mark Women’s Day celebrations, this Council organised activities in favour of female-employees on 07 March 2025 from 12.00-15.00 hrs in Salle des Fêtes. The activities comprised of talks by Crime prevention Unit, talks by a Lawyer on Laws pertaining to Women, Mehendi Corner, “Temoignages” and several games and quiz.



27. National Day Celebration – Flag Raising Ceremony- 11 March 2025

The Flag Raising Ceremony was organized for Municipal Employees at Salle des Fêtes at 11.30 hrs and in Municipal Pre-Primary Schools to celebrate to commemorate the 57th anniversary of the Country’s independence.



28. Women’s Day for Municipal Councillors- 17 March 2025

Women’s Day was Celebrated by AUA for all Women Councillors by organizing a “ Journée de Reflexion” on 17 March 2025 from 10.00 hrs to 14.00 hrs.

29. Ugaadi Celebrations 2025 - 27 April 2025

A cultural show was organized by the Telegu Saamskrutika Nilayam in collaboration with the Council on 27 April 2025 in the Plaza ‘Salle des Fêtes’.

30. Mayor's Election – 15 May 2025

The Mayor's Election was held on 15 May 2025 in the Council Room. The new elected Mayor was Mrs. Gabriella Rimena Batour and the elected Deputy Mayor was Mrs. Gina Poonoosamy.



31. Eid Celebrations 2025 - 30 May 2025

An Eid gathering was organised by Sunnah Wah Jamaat in collaboration with the Council on 30 May 2025 in the Plaza, Salle des Fêtes including recitation of the Quran.

32. Music Day Celebrations for the Public and Municipal Employees – 20 June 2025

Music Day was celebrated on 20 June 2025 in the Plaza Esplanade where the public and the Municipal Employees had access to the platform for participation.



33. Final Regional Football Match at Sir Gaetan Duval Stadium-29 June 2025

The Final Match match of thr RFA Football Tournament opposing the Beau Bassin Madrid S.C v/s Trefles Liverpool S.C. was organised by the Regional Football Assn. in collaboration with the Municipal Council of Beau Bassin Rose Hill on 29 June 2025 at Sir Gaetan Duval Stadium.

Winner of the Regional Football Tournament for the 2025 was the Trefles Liverpool S.C.



34. Relay Marathon Savanne- 29 June 2025

The Municipal Council of Beau Bassin Rose Hill participated in the Relay Marathon Savanne organized by the District Council of Savanne on 29 June 2025. The activity started with a “defile” of all participating Local Authorities at Lady Barkly Football Ground.



35. Concert-Music Day Celebrations 2025– 29 June 2025

To celebrate the Music Day 2025, a concert was organized by the Council in collaboration with the Mauritius Recreation Council (MRC) and the Ministry of Youth and Sports on 29 June 2024 in the Plaza Yard with the participation of several regional and local artists and groups including the O.S.B, Geet Gawai, Lataniers among others.

The Hon. Honourable Darmarajen NAGALINGUM, Minister of Youth and Sports and the Junior Minister of Tourism Hon Jean Sydney PIERRE as well as Her Worship the Mayoress, Mrs. Gabriella Batour and other Municipal Councillors were present on the occasion.





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.

FINANCIAL PERFORMANCE



1.0 FINANCIAL HIGHLIGHTS

The Council has been authorised to incur expenditure up to a total amount of Rs 605,935,905 for the financial year 2024-2025. The initial budget amounting to Rs580,999,085 was approved on 06 January 2025 bearing reference MBR/PBB/2024-2025. An additional GIA of Rs39,421,982 was released to the Council by MOFED for the financial year 2024-2025.

1.1 STATEMENTS OF REVENUE AND EXPENDITURE

The Statement of Revenue provides a summary of revenue budgeted for the financial year and actual collection for the period.

REVENUE	ESTIMATES 2024-2025 (MUR)	ACTUAL 2024-2025 (MUR)
Government Grant in Aid	496,000,000.00	510,382,216.91
Trade Fees	20,000,000.00	16,889,750.00
Property Tax	12,000,000.00	15,220,208.93
Building and Land Use Permit Fees	3,130,000.00	1,513,655.45
Rental Income	9,360,058.00	8,718,991.13
Advertising Fees	3,000,000.00	1,879,468.00
Financial Income	2,000,000.00	2,399,906.85
Burial and Incineration Fees	800,000.00	979,000.00
Bus Toll Fees	2,000,000.00	2,356,143.00
Other Income	700,000.00	1,806,980.07
TOTAL	548,990,058.00	562,146,320.34

Table 1: Comparison of Budget and Actual Revenue

STATEMENT OF EXPENDITURE

The statement of expenditure provides a summary of total expenditure by programme incurred by the Council during the financial period.

	Approved Budget 2024/2025	Revised Budget 2024/2025	Actual Jul 24- Jun 25
Administration and Finance	198,057,100.00	215,398,723.00	198,452,301.00
Compensation of Employees	109,671,600.00	118,346,073.00	116,303,408.00
Goods and Services	13,480,500.00	15,897,650.00	9,834,604.00
Interest	4,450,000.00	4,450,000.00	31,933.00
Educational, Social & Children Activities	75,000.00	25,000.00	5,000.00
Employer social benefits	70,050,000.00	76,325,000.00	71,971,020.00
Other Expenses: Contribution	330,000.00	355,000.00	306,336.00
Provision of Services and other Facilities	382,941,985.00	390,627,182.00	357,220,643.00
Compensation of Employees	277,598,485.00	272,481,648.00	267,200,556.00
Goods and Services	100,503,500.00	113,090,534.00	86,422,735.00
Activities/Subsidies	4,840,000.00	5,055,000.00	3,597,352.00
Total Expenditure	580,999,085.00	606,025,905.00	555,672,944.00

Table 2: Comparison of Budget and Actual Expenditure

REVENUE

The major source of revenue of the Council is from the Grant-in -Aid received from the Government of Mauritius. The Council has internally generated revenue in the form of Property Tax, Trade fees collected from Trade operators, Rental of Market Stalls, Building and Land Use Permit, Burial Fees, Bus Toll Fees, Advertisement Fees and other miscellaneous income such as rental fees for reception halls amongst others.

REVENUE COLLECTION FOR THE FINANCIAL YEAR 2024-25

The diagram below illustrates the revenue received during the financial year 2024-25

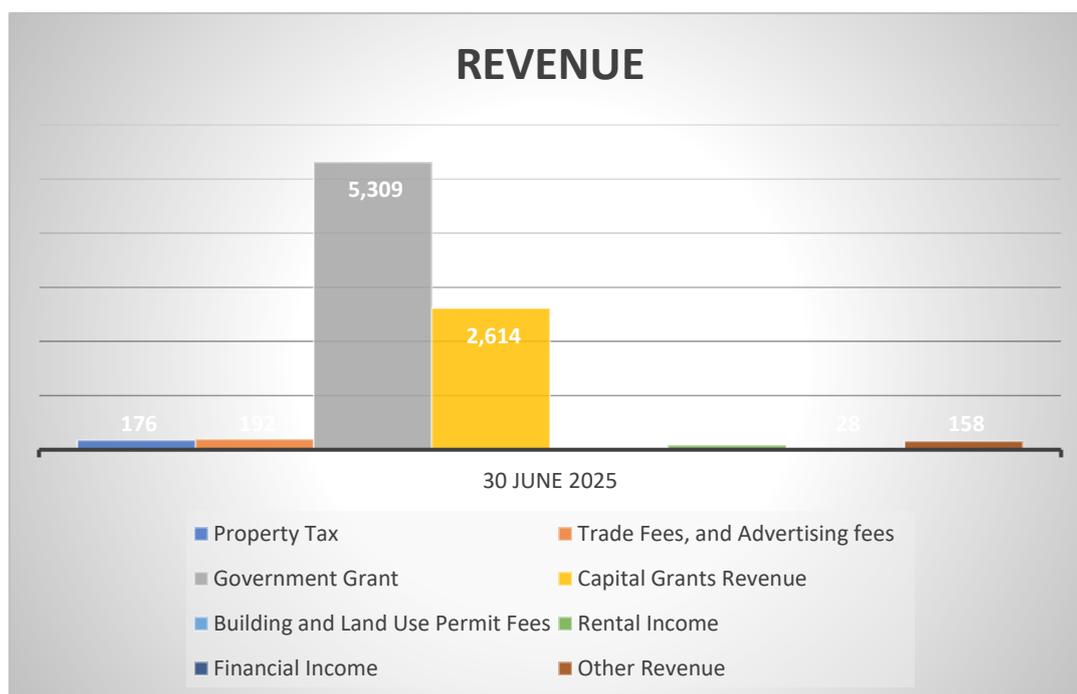


Figure 3: Revenue received during Financial Year 2024-25

EXPENDITURE FOR FINANCIAL YEAR 2024-25

The picture below illustrates the expenditure during the financial year 2024-2025

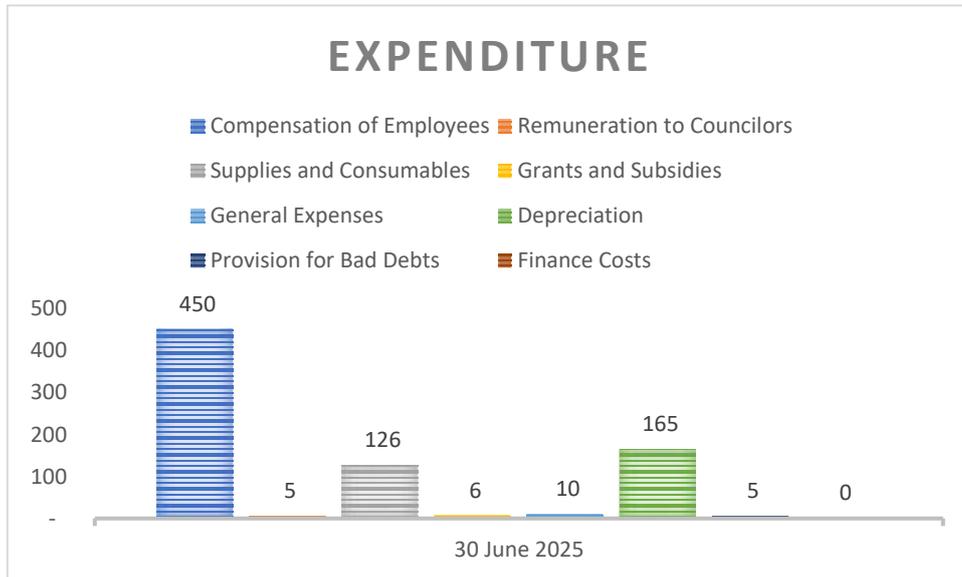


Figure 4: Expenditure for Financial Year 2024-25

1.2 ANALYSIS OF CHANGES

COMPARISON OF CHANGES IN INCOME AND EXPENDITURE

The Income Chart below shows the trend in revenue in FY 2024-25 as compared to FY 2023-24

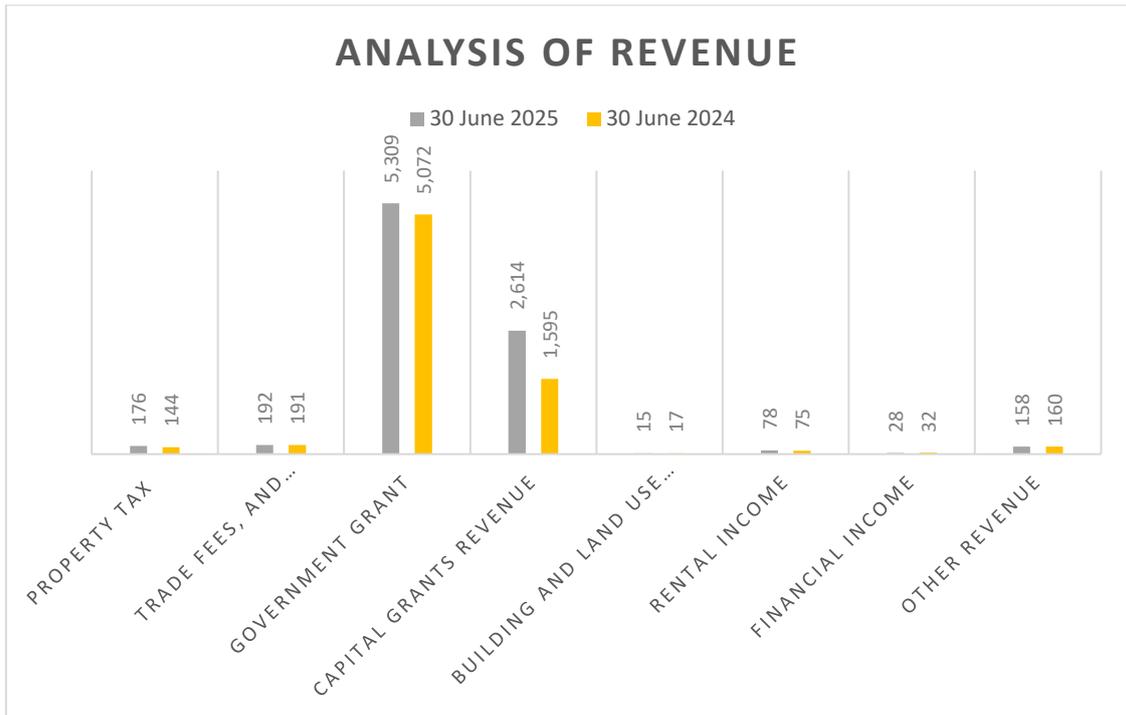


Figure 5: Analysis of Income Financial Year 2024-25 and Financial Year 2023-24

The Expenditure Chart below shows the trend in Expenditure in FY 2024-25 as compared to FY 2023-24

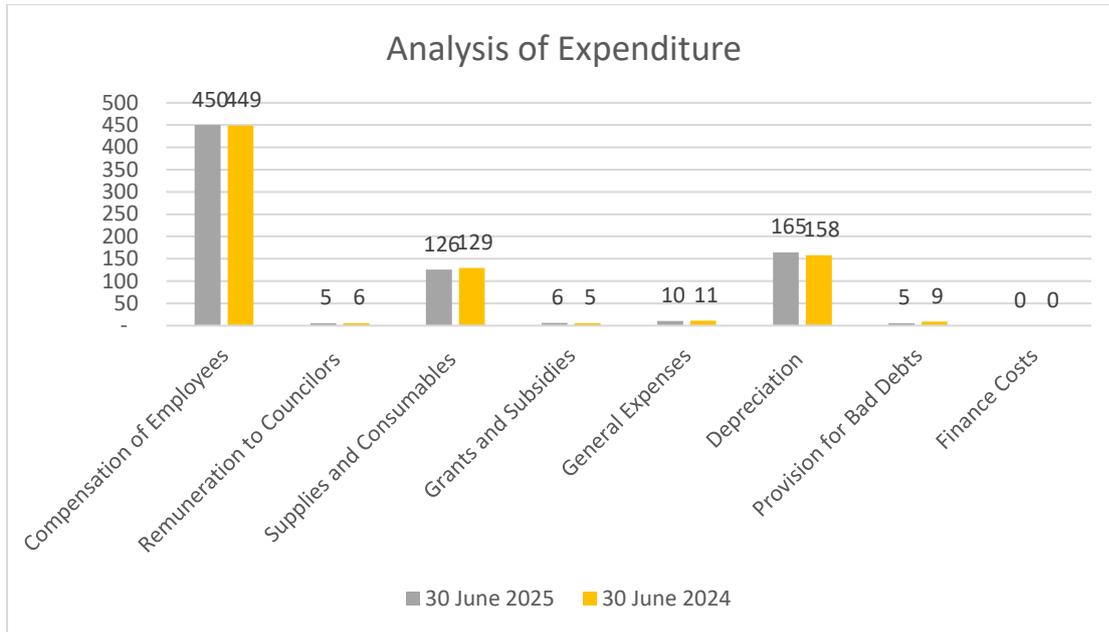


Figure 6: Analysis of Expenditure Financial Year 2024-25 and Financial Year 2023-24

1.3 FINANCIAL POSITION STATEMENT ANALYSIS

The table below depicts a summary of the financial position of the Council

	Financial Year ended 30 June 2025 MUR	Financial Year ended 30-Jun-24 MUR
Current Assets	257,071,050	254,667,864
Non-Current Assets	2,491,014,179	2,388,051,288
TOTAL ASSETS	2,748,085,229	2,642,719,152
Current Liabilities	137,694,841	103,166,103
Non – Current Liabilities	1,329,362,094	1,471,943,113
General Fund	23,893,395	26,132,975
Accumulated Surplus/Deficit	-193,878,462	-407,857,301
Revaluation Reserves	1,451,013,361	1,449,334,261
TOTAL ASSETS/EQUITY AND LIABILITIES	1,281,028,294	1,067,609,935
Working Capital	119,376,209	151,501,761
Current Asset Ratio: CA/CL	1.87	2.47
Acid Ratio (CA (exc Inventories) - CL	1.85	2.44

Table 3: Summary of Financial position for Financial Year 2024-25 and Financial Year 2023-24

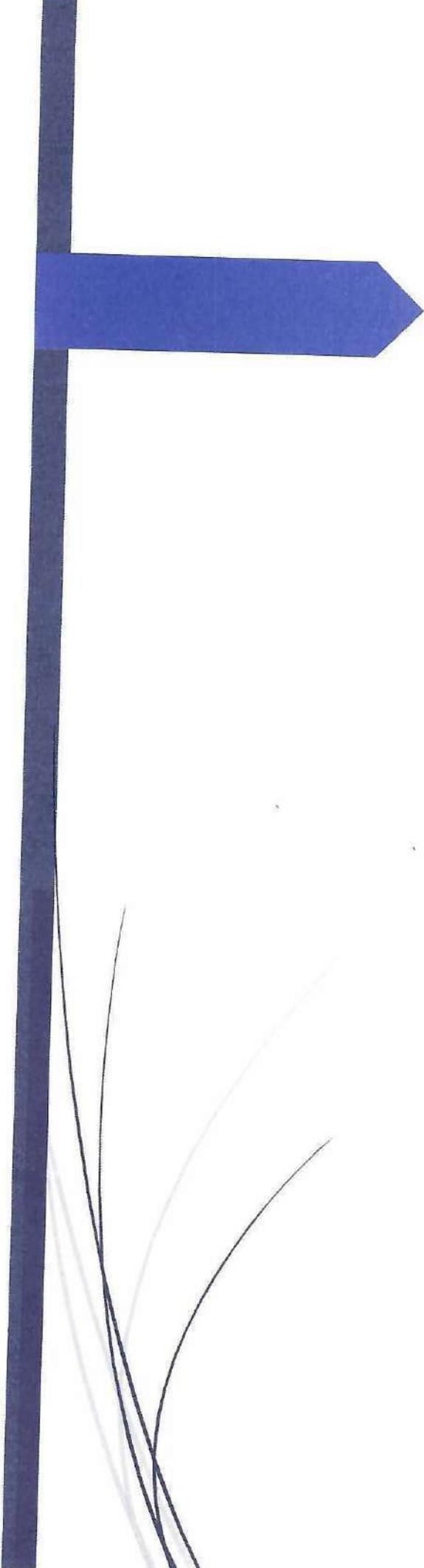
1.4 CAPITAL EXPENDITURE – ACQUISITION OF NON -FINANCIAL ASSETS

The Council has spent a total amount of Rs **246,791,343.069** million on Property, Plant and Equipment including Public Infrastructures for the financial year 2024-25. The amount is categorised as follows:

PROPERTY, PLANT AND EQUIPMENT	FINANCIAL YEAR 2024-25
	MUR
Land	-
Buildings	17,125,412.36
Plant, Machinery and Equipment	2,372,250.55
Motor Vehicles	18,329,491.85
IT Equipment	743,593.45
Furniture, Fixtures and Fittings	732,935.99
Public Infrastructures **	55,193,717.404
Asset under Construction	152,293,941.465
TOTAL	246,791,343.069

Table 5: Summary of Acquisition of Non-Financial Assets

**Public infrastructures consist of Construction of Roads, Drains, Bridges, Street Lighting Network, Sport Infrastructures among others.



**FINANCIAL
STATEMENTS
FOR THE
FINANCIAL YEAR
2024-2025**



THE MUNICIPAL COUNCIL OF BEAU BASSIN -ROSE HILL
STATEMENT OF FINANCIAL POSITION AS AT 30 JUNE 2025

		30 June 2025	30 June 2024
	Notes	MUR	MUR
ASSETS			
Current Assets			
Cash and Cash Equivalents	7	94,782,975	102,312,014
Receivables From Non-Exchange Transactions	8	71,460,416	58,119,710
Receivables From Exchange Transactions	9	5,701,992	8,241,230
Loan and Advances	10	2,022,950	1,971,180
Investment	11	80,709,923	80,627,027
Inventories	12	2,392,794	3,396,701
Total Current Assets		257,071,050	254,667,864
Non - Current Assets			
Loan and Advances	13	4,128,200	5,460,205
Property, Plant and Equipment	14	2,486,885,980	2,382,591,083
Total Non - Current Assets		2,491,014,180	2,388,051,288
TOTAL ASSETS		2,748,085,230	2,642,719,152
EQUITY AND LIABILITIES			
Current Liabilities			
Trade And Other Payables	15	92,398,019	56,395,046
Refundables Deposits From Customers	16	16,605,029	16,303,302
Short Term Employee Benefit Obligations	17	19,163,221	18,848,148
Borrowings	18	4,200,000	4,200,000
Prepayment	19	5,328,573	7,419,607
Total Current Liabilities		137,694,842	103,166,103
Non - Current Liabilities			
Borrowings	20	-	8,400,000
Long Term Employee Benefit Obligations	21	178,881,480	188,382,111
Retired Employee Benefits	22	1,150,480,614	1,275,161,002
Total Non - Current Liabilities		1,329,362,094	1,471,943,113
TOTAL LIABILITIES		1,467,056,936	1,575,109,216
TOTAL NET ASSETS AND LIABILITIES		1,281,028,294	1,067,609,935
Net Assets/Equity			
General Fund	23	23,893,395	26,132,975
Revenue Reserves	24	(193,878,462)	(407,857,301)
Revaluation Reserves	25	1,451,013,361	1,449,334,261
TOTAL NET ASSETS/EQUITY		1,281,028,294	1,067,609,935

Notes 1 to 42 form an integral part of these Financial Statements

Approved in Council Meeting on 30 September 2025


 Mrs Marie Gabriella Rimena Batour
 Mayoress


 Mr Marveen Ramsamy
 Ag Chief Executive

THE MUNICIPAL COUNCIL OF BEAU BASSIN - ROSE HILL

STATEMENT OF FINANCIAL PERFORMANCE FOR THE YEAR ENDED 30 JUNE 2025

		30 June 2025	30 June 2024
	Notes	MUR	MUR
Revenue			
Revenue From Non-Exchange Transaction			
Property Tax	26	17,600,494	14,427,213
Trade Fees, and Advertising fees	27	19,174,792	19,050,456
Government Grant	28	530,905,217	507,155,861
Capital Grants Revenue	29	261,449,514	159,495,807
Other Revenue	30	12,234,526	12,707,715
Total Revenue From Non-Exchange Transaction		841,364,542	712,837,053
Revenue From Exchange Transactions			
Building and Land Use Permit Fees	31	1,513,655	1,741,969
Rental Income	32	7,766,812	7,484,620
Financial Income	33	2,776,060	3,247,193
Other Revenue	34	3,595,970	3,334,030
Total Revenue From Exchange Transactions		15,652,498	15,807,812
Total Revenue		857,017,040	728,644,865
Expenditure			
Compensation of Employees	35	450,416,060	449,117,802
Remuneration to Councillors	36	5,462,911	5,512,005
Supplies and Consumables	37	125,814,211	129,280,822
Grants and Subsidies	38	6,311,276	5,399,217
General Expenses	39	15,616,198	19,976,385
Depreciation	40	164,654,697	157,709,208
Finance Costs	41	262,933	388,500
Total Expenditure		768,538,285	767,383,939
Surplus/(Deficit) before other Gains/ Loses		88,478,755	(38,739,074)
Other Gains/Losses	42		
Loss on Derecognition of Assets		(9,015,104)	(9,926,157)
Gain or Loss on sale of assets		383,324	47,300
Credit Loss Allowance on Receivables		(441,143)	-
Surplus/ Deficit for the year		79,405,832	(48,617,931)

THE MUNICIPAL COUNCIL OF BEAU BASSIN - ROSE HILL
STATEMENT OF CHANGES IN NET ASSETS/EQUITY FOR THE YEAR ENDED 30 JUNE 2025

	General Fund	Accumulated Surplus/(Deficit)	Revaluation Reserves	Total
	MUR	MUR	MUR	MUR
Opening Balance as at 01 July 2023	30,425,668	(244,388,184)	1,449,334,261	1,235,371,745
Pension Retired employee Benefits- Funded Adjustment	(4,292,693)	(121,124,847) 6,273,657		(121,124,847) 1,980,964
Deficit for the year	-	(48,617,927)	-	(48,617,927)
Closing Balance as at 30 June 2024	26,132,975	(407,857,301)	1,449,334,261	1,067,609,935
Opening Balance as at 01 July 2024	26,132,975	(407,857,301)	1,449,334,261	1,067,609,935
Adjustment	(2,239,581)	4,817,321	1,679,100	4,256,840
Pension Retired employee Benefits- Funded		76,899,383		76,899,383
Pension Retired employee Benefits- Unfunded		52,974,614		52,974,614
Adjustment - Advertisement Fees		(118,310)		(118,310)
Surplus for the year		79,405,832		79,405,832
Closing Balance as at 30 June 2025	23,893,395	(193,878,458)	1,451,013,361	1,281,028,296



THE MUNICIPAL COUNCIL OF BEAU BASSIN - ROSE HILL
CASH FLOW STATEMENT FOR THE YEAR ENDED 30 JUNE 2025

	30 June 2025	30 June 2024
CASH FLOW FROM OPERATING ACTIVITIES		
Receipts	MUR	MUR
Property Tax	15,237,539	15,033,600
Trade Fees and Advertising Fees	17,862,250	17,433,125
Government Grants	528,405,217	495,036,136
Government Capital Grants	212,359,005	122,087,487
Building and Land Use Permit	7,900,379	7,672,368
Rental and Other Income	14,205,658	16,256,916
Finance Income	2,620,722	3,507,508
Total Receipts	798,590,771	677,027,139
Payments		
Compensation of Employees	449,559,340	397,333,408
Remuneration to Councillors	5,462,911	5,512,005
Grants and Subsidies	4,296,404	4,564,414
Supplies and consumables	159,845,392	128,034,446
Finance Cost	31,933	42,000
Total Payments	619,195,980	535,486,275
NET FLOW FROM OPERATING ACTIVITIES	179,394,790	141,540,865
CASH FLOWS FROM INVESTING ACTIVITIES		
Purchase of Property, Plant and Equipment	(183,692,959)	(118,190,647)
Proceeds from Sales of Property, Plant and Equipment		
Advance Car Loan	(1,141,000)	(2,530,000)
Repayment of Car Loan	2,110,130	2,299,037
Increase In Investment	-	(5,000,000)
TOTAL CASH FLOWS FROM INVESTING ACTIVITIES	(182,723,829)	(123,421,610)
CASH FLOW FROM FINANCING ACTIVITIES		
Repayment of Loan	(4,200,000)	(4,200,000)
TOTAL CASH FLOW FROM FINANCING ACTIVITIES	(4,200,000)	(4,200,000)
NET INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENTS	(7,529,037)	13,919,255
Net Increase/(Decrease) In Cash and Cash Equivalents	(7,529,037)	13,919,255
Cash and Cash Equivalents as at 01 July 2024	102,312,014	88,392,759
Cash and Cash Equivalents as at 30 June 2025	94,782,975	102,312,015

(a)

THE MUNICIPAL COUNCIL OF BEAU BASSIN - ROSE HILL
CASH FLOW STATEMENT FOR THE YEAR ENDED 30 JUNE 2025

Notes to the Cash Flow Statement

(a) Cash and Cash Equivalent

Cash and Cash Equivalents consist of cash in hand and balance with bank and comprise the following statement of Financial Position amounts

	30 June 2025	30 June 2024
	MUR	MUR
Cash in hand	8,000	15,000
Bank Balance	94,774,975	102,297,014
Cash and Cash Equivalents as at 30 June 2025	94,782,975	102,312,014

(b) Property Plant & Equipment , Intangible Assets and Asset under Construction

During the Financial year ended 30 June 2025, the Council acquired Property, Plant and Equipment amounting to Rs 183,692,959 . This was financed by Capital Grant from Government , Donated from National Development Unit and part by the Council's revenue.

THE MUNICIPAL COUNCIL OF BEAU BASSIN- ROSE HILL

STATEMENT OF COMPARISON OF BUDGET AND ACTUAL AMOUNTS FOR THE YEAR ENDED 30 JUNE 2025

	Approved Original Budget 2024-25	Approved Revised Budget 2024-25	Actual Amount on Comparable Cash Basis 2024- 25	Difference
	MUR	MUR	MUR	MUR
Revenue				
Property Tax	12,000,000	12,000,000	15,220,209	3,220,209
Trade Fees	20,000,000	20,000,000	16,889,750	(3,110,250)
Advertising and Publicity Fees	3,000,000	3,000,000	1,879,468	(1,120,532)
Fines, Penalties and Levies	150,000	150,000	1,164,113	1,014,113
Government Grant	478,000,000	517,421,982	530,905,217	13,483,235
Building and Land Use Permit	3,000,000	3,000,000	1,513,655	(1,486,345)
Finance income	2,000,000	2,000,000	2,399,907	399,907
Bus Toll Fees	2,000,000	2,000,000	2,356,143	356,143
Rental Income	9,360,058	9,360,058	8,718,991	(641,067)
Burial and Incineration fees	800,000	800,000	987,000	187,000
Other Income	2,406,500	1,203,865	1,806,980	603,115
Total Revenue	532,716,558	570,935,905	583,841,433	
Expenditure				
Compensation of Employees	452,317,450	461,795,086	455,985,260	(5,809,826)
Remuneration of Councillors	5,200,000	5,465,000	5,462,911	(2,089)
Utilities Costs	27,596,000	31,211,314	31,177,919	(33,395)
Motor Vehicles Expenses	2,775,000	3,125,000	3,084,656	(40,344)
Professional and Legal Fees	2,150,000	2,425,000	2,266,888	(158,112)
General Expenses	16,745,635	18,834,635	16,296,668	(2,537,967)
Repairs & Maintenance	7,915,000	7,904,870	7,537,253	(367,617)
Hired & Contracted Services	56,325,000	64,850,000	62,437,947	(2,412,053)
Finance costs	250,000	250,000	250,000	-
Grant and Subsidies	5,525,000	5,875,000	5,502,635	(372,365)
Debt redemption	4,200,000	4,200,000	4,200,000	-
Total Expenditure	580,999,085	605,935,905	594,202,136	

The Hon Minister has, in accordance with Section 85(2) (d) of the Local Government Act 2011, approved the Council's Budget Estimates to the tune of Rs 580,999,085 for the Financial year 2024-2025 and authorised to incur expenditure up to a total amount of Rs 580,999,085 (Letter dated 06 January 2025 Ref MBR/PBB/2024-2025)

An additional GIA amounting to Rs 18,000,000 was released by the Ministry of Finance and Economic Development to the Council for the Financial Year 2024-25, (Mail dated 19 August 2025)

Differences are explained in Notes 1.0 to 2.4

THE MUNICIPAL COUNCIL OF BEAU BASSIN- ROSE HILL

STATEMENT OF COMPARISON OF BUDGET AND ACTUAL AMOUNTS FOR THE YEAR ENDED 30 JUNE 2025

Reconciliation of Statement of Comparison of Budget and Actual amounts for the year ended 30 June 2025

	MUR
Revenue	
Actual amount on comparable basis as presented in the Budget and Actual Comparable Statement	583,841,433
Basis Difference	
Accruals/Receivables	
Property tax	2,380,285
Fines, penalties and levies	9,560,995
Advertising and publicity	405,574
Other income	595,047
Rental income	(952,179)
Bus toll	(35,643)
Finance income	82,896
Capital Grants Revenue	261,449,514
Actual amount on the Statement of Financial Performance	857,327,923

**The Rs 261.4 M as Capital Grants Revenue represents amount transferred to the Statement of Financial Performance in line with IPSAS 23.*

Reconciliation of Statement of Comparison of Budget and Actual amounts for the year ended 30 June 2025

	MUR
Expenditure	
Actual amount on comparable basis as presented in the Budget and Actual Comparable Statement	594,202,136
Basis Difference	
Accruals/Payables	
Compensation of employees	(7,068,643)
Utilities cost	(32,470)
General expenses	18,607,653
Repairs and maintenance	(526,267)
Hired and Contracted Services	2,079,607
Grants and subsidies	808,642
Finance costs	12,933
Debt Redemption	(4,200,000)
Depreciation	164,654,697
Actual amount on the Statement of Financial Performance	768,538,288

Explanaton of Differences in Statement of Comparision of Budget and Actual Amounts

THE MUNICIPAL COUNCIL OF BEAU BASSIN- ROSE HILL

STATEMENT OF COMPARISON OF BUDGET AND ACTUAL AMOUNTS FOR THE YEAR ENDED 30 JUNE 2025

Revenue

1.0 Property Tax

The Difference is explained by difference in Self assessment and actual Property Tax

1.1 Trade Fees

Since January 2020, Trade fees are being collected at CBRD and refunded to the Council. The amount has been overestimated.

1.2 Advertising and Publicity Fees

A survey has been carried out and it has been noted that new advertising structures have been placed in the jurisdiction of the council during the financial year thus an increase in fees collected for advertising.

1.3 Fines, Penalties and Levies

Liquidated damages have been applied to several capital projects due to delays

1.4 Government Grant

An additional Grant was received from MOFED

1.5 Building and Land Use Permit

There has been a slight decrease in Buildings and Land Use Permit Fees during the financial year due to fewer applications received.

1.6 Finance income

Increased in Fixed interest rate for Treasury Certificates held at the Bank of Mauritius

1.7 Bus Toll Fees

The difference is due to an underestimation of the Bus Tolls

1.8 Rental Income

The difference is due to an overestimation of the Income for Market and Fair stalls.

1.9 Burial and Incineration fees

The increase is mainly attributable to a higher number of burial and incineration cases recorded during the financial year

2.0 Other Income

The difference is explained by auction sales and charged for lorry services

Expenditure

2.1 Compensation of Employees

The difference in Compensation of Employees represents staff cost incurred in financial year 24-25, Staff cost accrued, Change in posting and fewer filling of posts in the financial year.

2.2 Professional and Legal Fees

Slight increase in Audit fees and Actuarial Fees

2.3 General Expenses, Motor Vehicles Expenses and Repairs and Maintenance

The difference represents expenditure incurred in financial year 2024-25 and accrued.

2.4 Hired & Contracted Services

The difference is due to the contract being awarded to the lowest substantially responsive bid



1.0 GENERAL INFORMATION

1.1 BASIS OF REPORTING

(i) Reporting Entity

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

(ii) Reporting Period

The reporting period of the Financial Statements is for the year ended 30th June 2025.

(iii) Authorization Date

The Financial Statements have been approved by the Council on 30 September 2025 and authorised for issue by the *Mayoress* and the *Ag Chief Executive* under the provision of the Local Government Act 2011.

(iv) Main Duties of the Municipal Council of Beau Bassin – Rose Hill

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

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

1.2 BASIS OF PREPARATION AND STATEMENT OF COMPLIANCE

(i) Compliance with regulatory framework

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

Pursuant to the above, the Municipal Council of Beau Bassin – Rose Hill has prepared its Financial Statements for the financial year ended 30 June 2025 in compliance with Section 133 of the Local Government Act (LGA) 2011 and in accordance with International Public Sector Accounting Standards (IPSAS) under a historical basis.

(ii) Basis of Financial Statements Preparation

The Financial Statements have been prepared on an accrual basis, using the historical cost except for assets which may be revalued at fair value.

The Council has submitted its Financial Statements for the year ended 30 June 2025 in accordance with and in full compliance with accrual based International Public Sector Accounting Standards ("IPSAS").

(iii) Comparative information

All opening balances as at 01 July 2024 are in accordance with International Public Sector Accounting Standards under a historical basis.

The Figures of the Financial Statement for the year ended 30 June 2025 are hence comparable with those for the year ended 30 June 2024.

(iv) Basis of Budget Preparation

The budget shall be approved by the Minister under Section 85 (2) (d) of the Local Government Act 2011. It may also be revised under Section 85 (3) (b) of the Act. The funding of the Budget Estimates is partly appropriated under Grant-In-Aid by the Parliament and internally generated income.

The budget for Council is prepared on a cash basis, appropriated by Votes of Expenditure and Income.

(v) Functional and Reporting Currency

The Financial statements are presented in Mauritian Rupees, which is the functional and reporting currency of the Council and all values are rounded to nearest rupee.

(vi) Going Concern

The Financial Statements have been prepared on a going concern basis and the accounting policies have been applied consistently throughout the period.

(vii) Significant Accounting Judgements, Estimates and Assumptions

The preparation of the Financial Statements in conformity with IPSAS requires the Council to make certain accounting estimates and judgements that have an impact on the policies and the finance insights reported in the Financial Statements. Estimates and Judgements are continually evaluated and based on historical experiences and other factors, including expectations of future events that are believed to be reasonable at the time such estimates and judgements are made, although actual experience may vary from these estimates.

The estimates and assumptions that have a significant risk of causing adjustment to carrying amounts of assets and liabilities are discussed below:

a) Provisions

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

b) Useful Economic Life and Residual Values

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

c) Fair Value Estimation

Financial assets and financial liabilities recognized in the Statement of Financial Position are derived from the active market based on the market price. In the absence of an active

market, the fair value is determined using valuation techniques such as discounted cash flow model. Any change in assumptions may affect the fair value of the assets and liabilities.

d) Factors determining Defined Benefit Obligations

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

e) Change in Accounting Policies

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

1.3 ADOPTION OF NEW AND REVISED IPSAS

The adoption of IPSASs has required changes to some accounting policies which have had an effect on the Financial Statements of the Council and required various disclosures.

There have been no significant changes to be made to the accounting policies previously followed by the Council

1.4 STATUS AND LEVEL OF IPSAS APPLICATION

1.4.1 Existing Standards

In the current financial year, the following status and Level of IPSAS application are disclosed.

IPSAS		Pronouncement	Based on	Compliant
IPSAS	1	Presentation of Financial Statements	IAS 1	Yes
IPSAS	2	Cash Flow Statements	IAS 7	Yes
IPSAS	3	Accounting Policies, Changes in Accounting Estimates and Errors	IAS 8	Yes
IPSAS	4	The Effects of Changes in Foreign Exchange Rates	IAS 21	N/A
IPSAS	5	Borrowing Costs	IAS 23	N/A

MUNICIPAL COUNCIL OF BEAU BASSIN - ROSE HILL

NOTES TO FINANCIAL STATEMENTS FOR THE FINANCIAL YEAR ENDED 30 JUNE 2025

IPSAS		Pronouncement	Based on	Compliant
IPSAS	6	Consolidated and Separate Financial Statements	IAS 27	N/A
IPSAS	7	Investments in Associates	IAS 28	N/A
IPSAS	8	Interests in Joint-Ventures	IAS 31	N/A
IPSAS	9	Revenue from Exchange Transactions	IAS 18	Yes
IPSAS	10	Financial Reporting in Hyperinflationary Economies	IAS 29	N/A
IPSAS	11	Construction Contracts	IAS 11	N/A
IPSAS	12	Inventories	IAS 2	Yes
IPSAS	13	Leases	IAS 17	N/A
IPSAS	14	Events After the Reporting Date	IAS 10	Yes
IPSAS	15	Financial Instruments: Disclosure and Presentation — superseded by IPSAS 28 and IPSAS 30		N/A
IPSAS	16	Investment Property	IAS 40	N/A
IPSAS	17	Property, Plant and Equipment	IAS 16	Yes
IPSAS	18	Segment Reporting	IAS 14	N/A
IPSAS	19	Provisions, Contingent Liabilities and Contingent Assets	IAS 37	Yes
IPSAS	20	Related Party Disclosures	IAS 24	Yes
IPSAS	21	Impairment of Non-Cash-Generating Assets	IAS 36	N/A
IPSAS	22	Disclosure of Financial Information About the General Authorities Sector	N/A	N/A
IPSAS	23	Revenue from Non-Exchange Transactions (Taxes and Transfers)	N/A	Yes
IPSAS	24	Presentation of Budget Information in Financial Statements	N/A	Yes
IPSAS	25	Employee Benefits — superseded by IPSAS 39		N/A
IPSAS	26	Impairment of Cash-Generating Assets	IAS 36	N/A
IPSAS	27	Agriculture	IAS 41	N/A

MUNICIPAL COUNCIL OF BEAU BASSIN - ROSE HILL

NOTES TO FINANCIAL STATEMENTS FOR THE FINANCIAL YEAR ENDED 30 JUNE 2025

IPSAS		Pronouncement	Based on	Compliant
IPSAS	28	Financial Instruments: Presentation	IAS 32	Yes
IPSAS	29	Financial Instruments: Recognition and Measurement	IAS 39	Yes
IPSAS	30	Financial Instruments: Disclosures	IFRS 7	Yes
IPSAS	31	Intangible Assets	IAS 38	Yes
IPSAS	32	Service Concession Arrangements: Grantor	IFRIC 12	N/A
IPSAS	33	First-time Adoption of Accrual Basis IPSASs	N/A	Yes
IPSAS	34	Separate Financial Statements	IAS 27	N/A
IPSAS	35	Consolidated Financial Statements	IFRS 10	N/A
IPSAS	36	Investments in Associates and Joint Ventures	IAS 28	N/A
IPSAS	37	Joint Arrangements	IFRS 11	N/A
IPSAS	38	Disclosure of Interests in Other Entities	IFRS 12	N/A
IPSAS	39	Employee Benefits	IAS 19	Yes
IPSAS	40	Public Sector Combinations	IFRS 3	N/A
IPSAS	41	Financial Instruments	IAS 39 (IPSAS 29)	Yes
IPSAS	42	Social Benefits		N/A

1.4.2 New or revised standards, amendments and interpretations

At the date of preparation of the Financial Statements, the following standards, amendments to existing standards and interpretations were issued but not effective. They are mandatory for accounting periods beginning on the specific dates, but the Council has not early adopted them. These new standards, amendments and interpretations are either not relevant to the Council's operations or are not expected to have a material effect on the accounting policies and disclosures.

MUNICIPAL COUNCIL OF BEAU BASSIN -ROSE HILL

NOTES TO FINANCIAL STATEMENTS FOR THE FINANCIAL YEAR ENDED 30 JUNE 2025

IPSAS		Pronouncement	Based on	Effective date of Amendments
IPSAS	43	Leases	IFRS 16	on or after 1 January 2025
IPSAS	44	Non-Current Assets Held for Sale and Discontinued Operations	IFRS 5	on or after 1 January 2025
IPSAS	45	Property, Plant and Equipment	IAS 16	on or after 1 January 2025
IPSAS	46	Measurement	IFRS 13	on or after 1 January 2025
IPSAS	47	Revenue	IFRS 15	on or after 1 January 2026
IPSAS	48	Transfer Expenses	IAS 26	on or after 1 January 2026
IPSAS	49	Retirement Benefit Plans	IAS 26	on or after 1 January 2026

2.0 SIGNIFICANT ACCOUNTING POLICIES

The principal accounting policies adopted by the Council are as follows:

I. Presentation of Financial Statement-IPSAS 1

The Financial Statement Comprises of the following:

- Statement of Financial Position
- Statement of Financial Performance
- Statement of Changes in Net Assets/Equity
- Cash Flow Statement
- Statement of Comparison of Budget and Actual Amounts
- Notes to the Accounts

II. Cash Flow Statements-IPSAS 2

The Direct Method has been used as basis in the preparation of Cash Flow Statement. A reconciliation of Net Cash Flows from Operating Activities to Surplus has been prepared for the Financial Year.

MUNICIPAL COUNCIL OF BEAU BASSIN -ROSE HILL

NOTES TO FINANCIAL STATEMENTS FOR THE FINANCIAL YEAR ENDED 30 JUNE 2025

The following accounting policies that materially affect the measurement of the Statements of the Financial Performance and the Financial Position are applied: -

2.1 CASH AND CASH EQUIVALENTS

Cash and cash equivalents comprise of cash at bank net of overdraft, cash in hand, short term deposits with financial institutions and short-term, highly liquid investment with a maturity period not exceeding three months which is readily convertible into cash and is not subject to significant risk of change in value.

The different Components of the Cash and Cash Equivalents held at the following banks:

SN	Name of Bank	Purpose
1	SBM bank (Mauritius) Ltd	Operation Transactions
2	SBM bank (Mauritius) Ltd	BLUP Online Transactions
3	SBM bank (Mauritius) Ltd	Refund of Car Loan Transactions
4	Mauritius Commercial Bank	Operation Transactions

2.2 FINANCIAL ASSETS – IPSAS 41

(i) Initial Recognition and Measurement

Financial assets are classified, at initial recognition, as subsequently measured at amortised cost, fair value through net assets/equity, and fair value through surplus or deficit (FVTSD).

Short-term receivables, at initial recognition, are measured at the original invoice amount as the effect of discounting is immaterial. All other financial assets are measured at fair value plus transaction costs that are directly attributable to the acquisition or issue of the financial asset except for financial assets not at fair value through surplus or deficit.

The classification of financial assets at initial recognition depends on the financial asset's contractual cash flow characteristics and the Council's management model for financial assets.

(ii) Subsequent Measurement

Financial Assets measured at Amortised Cost Financial assets measured at amortised cost are subsequently measured using the effective interest (EIR) method and are subject to

impairment. The losses arising from impairment are recognized in surplus or deficit. For purchased or originated credit-impaired financial assets, a credit-adjusted effective interest rate is calculated by discounting the estimated future cash flows, including expected credit losses, to the amortised cost of the debt instrument on initial recognition.

(iii) Impairment of Financial Assets

In accordance with IPSAS 41, financial assets measured at amortised cost are assessed for impairment using the expected credit loss (ECL) model. Factors considered in calculating ECL include past default history, current financial conditions of financial assets, and forward-looking information.

For this Financial year, the Council has applied the impairment requirements of IPSAS 41. Consequently, an assessment of ECL has been performed, and impairment losses have been recognised.

Financial assets include the following:

2.2.1 TRADE AND OTHER RECEIVABLES

Trade and other Receivables are stated at cost. The Council has classified its trade and other Receivables by Receivables from Exchange Transaction and Receivables from Non-Exchange Transactions.

The Council assumes the credit risk assessment to be 1% expected loss on Receivables and amortised cost is used as method of Measurement Basis. The expected Credit loss (ECL) is recognised under other Gains or losses.

2.2.2 LOAN AND ADVANCES

Car loan is advanced by the Council to eligible employees. Capital loan due is accounted as receivables and interest as Income.

In accordance with section 16.2.44 of the PRB Report 2021, public officers are eligible for loan facilities based on their entitlement for the purchase of a motor vehicle. As from 1 January 2021 all loans advanced are at interest rate of 3% p.a which is considered as a concessionary loan

The interest rate for such type of loan in a commercial market is estimated to be 5%. The Loan receivable is measured at amortised cost as at 30 June 2025.

2.2.3 INVESTMENT

Investments comprise of Government of Mauritius Treasury Certificates held with the Bank of Mauritius for a period of 182-Days at a fixed rate. The interest is payable upon maturity, but the Council recognized the interest as Receivables and the amount is included in Investment as per the requirement of IPSAS 41.

2.3 INVENTORIES

Inventories are measured at cost upon initial recognition. Inventory received free or at nominal cost in a non-exchange transaction is recognized at fair value at the date of acquisition.

After initial recognition, inventory is measured at the lower of cost and net realisable value (Net Replacement Cost).

The Average cost method (AVCO) is used for valuation of inventories at end of each financial year.

2.4 PROPERTY, PLANT AND EQUIPMENT

2.4.1 Measurement on Initial Recognition

Property, Plant and Equipment are recognized as an asset at cost (irrespective of their value) if it is probable that future economic benefits or service potentials associated with the item will flow to the Council and the cost or fair value of the item can be measured reliably.

After recognition as an asset, an item of property, plant and equipment is carried out at cost/fair value or valuation less any accumulated depreciation and any accumulated impairment losses.

Each item of property, plant and equipment is depreciated separately and the depreciable amount is allocated using the straight-line method over its useful life. A full year's depreciation is charged in the year of acquisition and no charge in the year of disposal.

No impairment of assets was carried at end of the reporting period.

2.4.2 Class of Assets

a) Land

Land acquired by the Council during the year is stated at cost (including any related cost to maintain it at its actual status) and all previous land owned by the Council has been valued based on the actual market rate. Land is not depreciated.

It is to be noted that Land owned by Central Government are not recognised into the Council's Accounts.

b) Buildings

All Buildings including amenities held for use in the supply of services and for administrative purposes have been valued based on construction rate as per the actual state and condition.

Parking within the compound of all Council premises is recognised and valued on construction rate as per the actual state and condition.

c) Plant, Machinery and Equipment, Electronic Equipment and Furniture and Fixtures

These are stated at cost or revaluation less accumulated depreciation and accumulated impairment losses, and is stated at their carrying value.

d) Motor Vehicles

All Vehicles owned by the Council have been valued based on the market and insured value except those Vehicles acquired during the year are stated at cost less accumulated depreciation and accumulated impairment losses, and is stated at their carrying value.

e) Public Infrastructure

Public Infrastructure comprises of Roads, Drains, Bridges, Street Lighting, Sports Infrastructures, Cemetery and other Public Infrastructures has been stated on fair values:-

MUNICIPAL COUNCIL OF BEAU BASSIN -ROSE HILL

NOTES TO FINANCIAL STATEMENTS FOR THE FINANCIAL YEAR ENDED 30 JUNE 2025

- Roads – Each road has an identified location, width, length and asphalt finish. Given the state, condition and age of each road, an average rate has been applied which is fair and reasonable.
- Drains – Each drain has an identified location, width, depth, length and types. All Drains have been valued based on the market rate as per their actual state and conditions.
- Bridges – Each bridge has an identified location, width and length. Each bridge has been given a fair value based on the type, size, state, condition and year of construction as per market rates.
- Street lighting – All the street lighting and floodlights falling under the jurisdiction of the Council have been valued based on their actual state, type, condition and lifetime.
- Sport Infrastructures -Sports infrastructure comprises of Children Garden, Petangue Court, Health Track, Volley Ball Pitch, Mini Soccer pitch and Football Ground. Each type of Sport Infrastructure has been valued based on their actual state, type and condition.
- Cemetery and Cremation ground- Each cemetery and cremation ground has been valued on the current market cost, amenities provided, surface area, condition and year of Construction.

2.4.3 Assets under Construction

Assets in the course of construction are carried out at cost. Cost includes professional fees and any related cost, excluding borrowing costs.

Depreciation of these assets commences when the assets are ready for their intended use and is on the same basis as other property assets. No depreciation is charged when the assets are under construction.

2.4.4 Depreciation Rates

The annual rates are used in the calculation of depreciation and is inclusive of the residual value convergence with Council's Accounts.

Description	Depreciation Rate
Building	2%
Plant, Machinery and Equipment	25%
Vehicles	10%
Computer and IT Equipment (< 5 yrs)	25%
Infrastructure (Road, Bridges and Drains)	10%
Furniture, Fittings & Fixtures	10%

2.4.5 Revaluation of Property, Plant and Equipment

The policy for the Council for revaluation of assets is based on their market value, conditions and judgement. The revaluation of assets was carried out in the financial year 2019-20. The Council has revalued its Infrastructure Assets (Roads, Drains and Street Lighting) in the financial year 2023-24.

For this financial year, the Council has revalued its Plant, Machinery and Equipment. The valuation of the Plant, Machinery and Equipment was based on the market values, conditions and judgement.

2.4.6 Impairment

At each reporting date, the Council reviews the carrying amounts of its assets to determine whether there is any indication that those assets have suffered an impairment loss, If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss and the carrying amount of the asset is reduced to its recoverable amount.

2.4.7 De-recognition

Property, plant and equipment and/or any significant part of an asset are derecognized upon disposal or when no future economic benefits or service potential is expected from its

continuing use. Any gain or loss arising on derecognition of the asset (calculated as the difference between the net disposal proceeds and the carrying amount of the asset) is included in the surplus or deficit when the asset is derecognized.

2.4.8 Gain or Loss on Assets

Gain or Loss on Assets is recognized upon disposal of assets in accordance with IPSAS17.

2.4.9 Acquisition of Non -Financial Assets

The Council has acquired a total amount of **Rs 246.7 M** on Property Plant and Equipment including Public Infrastructures for the Financial year 2024-25.

2.5 FINANCIAL LIABILITIES -IPSAS 41

(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 the following:

2.5.1 PROVISIONS

Provisions are recognised when the Council has a present legal or constructive obligation as a result of past events and it is more likely that an outflow of resources will be required to settle the obligation.

2.5.2 TRADE AND OTHER PAYABLES

Trade and other payables are stated at their nominal value. All known trade payables are recognized at cost. They are classified as current liabilities if payment is due within one year.

2.5.3 PREPAYMENTS

The Council recognizes prepayments in relation to the following: rent, goods, services, deposit by clients namely for Morcellement Deposit. These deposits are released after the clients terminate the contract or undertakings within the term of the agreement.

2.6 EMPLOYEE BENEFITS

2.6.4.1 Retirement Benefit Costs

(i) State Plan

The Council contributes 6 % of the gross emoluments for part-time employees and employees who are not on a permanent and pensionable establishment to the National Pension Fund. The Council also contributes 2.5% of the gross emoluments of all employees to the National Savings Fund

(ii) Defined Contribution Plan

Defined contribution plans are post-employment benefit plans under which the Council pays fixed contributions (12% of gross emoluments) into another entity, the State Insurance Company of Mauritius Limited ("SICOM Ltd") for new full-time employees who joined the Council from 1 January 2013 onwards.

The Defined Contribution Scheme is where retirement benefits are based on the accumulated contributions of the member.

(iii) Retirement Pension to Retirees Before 1 July 2008

The Council pays retirement pension to those employees who retired before 1 July 2008.

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

(iv) Defined Benefit Plan

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

(v) Bank of Sick Leave

Employee entitlements to bank sick leave as defined in the PRB report are recognized as and when they accrue to employees. A provision is made for the estimated liability for bank sick leave. Following a decision of the government, the unutilized sick leave for the year 2020 has been brought forward under the long-term employee benefits separately.

(vi) Unutilized Vacation Leave

Employee entitlements to vacation leave as defined in the PRB report are recognized as and when they accrue to employees. A provision is made for the estimated liability for unutilized vacation leave.

2.7 NATURE AND PURPOSE OF RESERVES

The Council creates and maintains reserves in terms of specific requirements.

2.7.1 General Fund

There shall be, in respect of every local authority, a General Fund

(a) into which shall be paid –

(i) all revenue; and

(ii) such amount of grants in respect of all expenditure, both recurrent and capital, as may be appropriated by the National Assembly; and

(b) out of which all liabilities shall be paid.

2.7.2 Pension Fund

The Pension Fund is managed by the State Insurance Company of Mauritius Limited and therefore it is not included in the Statement of Changes in Net Asset.

2.8 REVENUE RECOGNITION

Revenue is recognized to the extent that it is probable that the economic benefits will flow to the Council and the revenue can be reliably measured, regardless of when the payment is received or not.

The Council has recognized its revenue in terms of Exchange and Non- Exchange Transaction which is in line with IPSAS 9 and IPSAS 23 respectively.

2.8(a) Revenue from Exchange Transactions -IPSAS 9

(i) *Rental Income*

Rental of Market Stalls, Rental of Reception Hall (Salle des Fetes) and Social Hall are accounted on Accrual Basis and recognise 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) *Financial Income*

Interest income is recognised on a time proportion basis in accordance of the relevant agreement and prevailing rate of interest. It comprises Interest received on Fixed Deposit in Financial institutions and Government of Mauritius Treasury Certificates and Interest on Loan Advance to eligible employees

(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 actually provided.

2.8 (b) Revenue from Non-Exchange Transactions -IPSAS 23

i) General Rate

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, the council is awaiting the amendment to regulations 2023 (GN 50 and 51 of 2023) in respect of Exemption of Municipal Tax on Family Home to 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.

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.

As from January 2020, the Corporate and Business Registration Department (CBRD) is the only agent responsible for collecting Trade Fees on behalf of Local Authorities as per regulation 5 of the Local Government (Fees) Regulations 2019. Trade fee is recognized on a cash basis.

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) are 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) **Capital Grants Revenue**

Capital grant is recognized in the Statement of Financial Performance at the time grant is received.

vi) **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).

vii) **Other Revenue**

Other Revenue under Non-Exchange transactions comprise of Fines, Surcharge, Interest, Liquidated damages and Stale Cheques.

2.9 EVENT AFTER THE REPORTING DATE

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

3.0 RELATED PARTIES

3.1 Councillors and Key Management Personnel

The Mayoress and Councillors of the Council, who constitute members of the Council, are considered as related parties as a result of their significant influence on the reporting entity.

MUNICIPAL COUNCIL OF BEAU BASSIN -ROSE HILL

NOTES TO FINANCIAL STATEMENTS FOR THE FINANCIAL YEAR ENDED 30 JUNE 2025

Key management personnel of Councils are also considered as related parties which comprise of the following: -

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

Disclosure on Emoluments

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

Description	FY 24/25		FY 23/24	
	Number	Total Emoluments	Number	Total Emoluments
		MUR		MUR
Mayor and Councillors	24	5,950,544	24	6,077,816
Key Management Personnel	7	7,341,877	7	7,167,140
TOTAL	31	13,292,431	31	13,244,956

Note: New Councillors were elected as from 15 May 2025

Loan to Related Parties

- *Car Loan to Key Management Personnel*

	30 June 2025	30 June 2024
Opening Balance	1,427,583	1,093,095
Loans during the year	-	995,000
Repayment made during the year	(404,417)	(660,512)
Closing Balance	1,023,167	1,427,583

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

MUNICIPAL COUNCIL OF BEAU BASSIN -ROSE HILL

NOTES TO FINANCIAL STATEMENTS FOR THE FINANCIAL YEAR ENDED 30 JUNE 2025

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 2025	30 June 2024
Opening Balance	-	3,175
Repayment made during the Year	-	(3,775)
Adjustments	-	-
Closing Balance	-	-

Benefit (In-Kind) IPSAS 20.28

The Mayor of the Municipal 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.

3.2 Government

The Central Government through the Ministry of Local Government and other Ministries financed the Council in terms of Grants.

4.0 TAXES

(i) Tax Deduction at Source

Tax Deduction at source are remitted to Mauritius Revenue Authority (MRA) on behalf of the service provider.

(ii) Value Added Tax

The Council is exempted from VAT.

5.0 FINANCIAL RISK MANAGEMENT

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

5.1 Credit Risk

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

5.2 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 recommend a proper, adequate and sound liquidity management.

5.3 Operational risk Management

Operation risk management is a risk which is inherent in all organisation'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 m-minimizing these risks may outweigh the potential benefits.

5.4 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.

6.0 OTHER DISCLOSURES

6.1 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 Rs 8,420,743 for loss of earnings and Rs332,828 representing amount forfeited under Performance Guarantee respectively.

6.2 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.

THE MUNICIPAL COUNCIL OF BEAU BASSIN- ROSE HILL

NOTES TO FINANCIAL STATEMENTS FOR THE FINANCIAL YEAR ENDED 30 JUNE 2025

Particulars	Notes	30 June 2025	30 June 2024
		MUR	MUR
Cash and Cash Equivalents	7		
Cash at Bank -SBM Bank (Mauritius) Ltd		65,938,805	83,594,145
Cash at Bank -Mauritius Commercial Bank Ltd		28,836,170	18,702,869
Cash in hand		8,000	15,000
		94,782,975	102,312,014
Receivables From Non-Exchange Transaction	8		
General Rates/Property Tax	8.1	39,999,711	38,971,470
Tenant Tax	8.2	-	-
Trade Fees		17,381,050	17,381,050
Advertising Fees Receivables		2,220,953	1,767,190
Advance Payment to Contractor		11,858,701	-
		71,460,416	58,119,710
General Rates/Property Income	8.1		
General Rates/Property Income		70,724,497	70,169,675
General Rates Self Assessment		5,828,495	-
Less, Provision for Bad Debts		(36,553,281)	(31,198,205)
		39,999,711	38,971,470
Tenant Tax	8.2		
Tenant Tax		1,129,350	1,129,350
Less, Provision for Bad Debts		(1,129,350)	(1,129,350)
		-	-
Receivables From Exchange Transactions	9		
Rental of Rose Hill Market Stall		1,674,455	2,174,988
Rental of Beau Bassin Market Stall		50,100	278,687
Rental of Beau Bassin Open Space		-	10,000
Rental of Arab Town		83,231	1,718,532
Chebel		50,203	55,639
New Arab Town		1,489,025	823,531
Plaisance Fairs		1,158,593	1,657,603
De Patten Fair		1,119,461	1,421,097
Public Pay Toilet		12,020	6,010
Receivables From Exchange Transactions (Cont)	9		

THE MUNICIPAL COUNCIL OF BEAU BASSIN- ROSE HILL

NOTES TO FINANCIAL STATEMENTS FOR THE FINANCIAL YEAR ENDED 30 JUNE 2025

Particulars	Notes	30 June 2025	30 June 2024
		MUR	MUR
Bus Toll Fees Receivables		122,500	95,143
Gross Receivable		5,759,588	8,241,230
Less, loss allowance (ECL)		(57,596)	-
Net Carrying Amount (Amortised Cost)		5,701,992	8,241,230
Loan and Advances	10		
Car Loan to eligible employees		2,022,950	1,971,180
		2,022,950	1,971,180
Investment	11		
Investment into Bank of Mauritius Treasury Certificates @ 4.24% pa- Matures on 29.09.2024		-	50,000,000
Treasury Certificates @ 3.66% pa- Matures on 16.12.2024		-	30,000,000
Treasury Certificates @ 5.10% pa- Matures on 04.12.2025		50,000,000	-
Treasury Certificates @ 4.02% pa- Matures on 21.07.2025		30,000,000	-
Interest Receivable		709,923	627,027
		80,709,923	80,627,027
Inventories	12		
Inventories		2,392,794	3,396,701
		2,392,794	3,396,701
Loan and Advances	13		
Car Loan to eligible employees		4,439,305	5,460,205
		4,439,305	5,460,205
Interest Accrued		72,442	
Less, Credit Loss Allowance		(383,547)	
		4,128,200	5,460,205

THE MUNICIPAL COUNCIL OF BEAU BASSIN - ROSE HILL
NOTES TO FINANCIAL STATEMENTS FOR THE FINANCIAL YEAR ENDED 30 JUNE 2025

Property, Plant and Equipment

14	Land	Buildings	Assets under Construction	Plant, Machinery and Equipment	Motor Vehicles	Electronic Equipment	Infrastructures Assets	Furniture, Fixtures and Fittings	Total
	MUR	MUR	MUR	MUR	MUR	MUR	MUR	MUR	MUR
Cost /Revaluation as at 01 July 2024	758,500,000	792,029,655	14,208,850	26,728,818	105,775,631	6,902,597	1,272,835,038	18,557,034	2,995,537,623
Additions	-	17,125,412	152,293,941	2,372,251	18,329,492	743,593	55,193,717	732,936	246,791,343
Revaluation- Adjustment	-	-	-	1,679,100	-	-	-	-	1,679,100
Replacement Cost - Adjustment	-	(5,000,000)	-	(486,969)	(590,000)	(117,412)	30,122,765	-	30,122,765
Disposal	-	6,154,795	(6,998,579)	-	-	-	(7,652,727)	-	(13,847,108)
Transfer	-	-	-	-	-	-	843,784	-	-
Cost /Revaluation as at 30 June 2025	758,500,000	810,309,863	159,504,213	30,293,200	123,515,123	7,528,778	1,351,342,578	19,289,970	3,260,283,724
Accumulated Depreciation as at 01 July 2024	-	103,274,895	-	17,484,308	42,129,753	5,486,741	437,439,105	7,131,737	612,946,540
Charges for the year	-	16,275,997	-	4,607,593	10,402,994	874,584	130,564,533	1,928,997	164,654,697
Disposal	-	(700,000)	-	(486,969)	(177,000)	(82,081)	(2,757,444)	-	(4,203,494)
Transfer	-	-	-	-	-	-	-	-	-
Accumulated Depreciation as at 30 June 2025	-	118,850,892	-	21,604,932	52,355,747	6,279,244	565,246,194	9,060,734	773,397,743
Net Book Value as at 30 June 2025	758,500,000	691,458,971	159,504,213	8,688,267	71,159,376	1,249,535	786,096,383	10,229,236	2,486,885,980
Net Book Value as at 30 June 2024	758,500,000	688,754,760	14,208,850	9,244,510	63,645,878	1,415,856	835,395,933	11,425,297	2,382,591,083



THE MUNICIPAL COUNCIL OF BEAU BASSIN - ROSE HILL

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

Particulars	Notes	30 June 2025	30 June 2024
		MUR	MUR
Trade and Other Payables From			
Exchange Trade	15		
Audit Fees		875,000	425,000
Sicom - Actuarial fees for Pension - IPSAS 39		169,000	130,500
Sundry Trade Creditors		44,362,181	31,354,210
Retention Money & Capital Creditors		35,115,403	16,215,385
Performance Security withheld		11,876,434	8,269,952
		92,398,019	56,395,046
Refundables Deposits From Customers	16		
Refund of General Rates		7,968,348	8,038,233
Library Deposit		219,764	219,764
Deposit General		7,303,292	6,931,680
Refundable WWA		58,500	58,500
Refundable CEB		27,000	27,000
Refundable CWA		25,875	25,875
Parcelling/Street Lighting/Name		498,050	498,050
Morc Medine Montreal		504,200	504,200
		16,605,029	16,303,302
Short Term Employee Benefit Obligations	17		
Sick Leaves		13,800,465	13,744,532
Vacation Leaves		5,362,756	5,103,616
		19,163,221	18,848,148
Borrowings	18		
Borrowings		4,200,000	4,200,000
		4,200,000	4,200,000
Prepayment	19		
General Rates/Property Income		4,176,491	6,239,712
General Rates Assessment		39,804	50,618
Trade Fees paid in advance		752,750	752,750
Bus Toll paid in advance		359,528	376,528
		5,328,573	7,419,607
Borrowings	20		
Borrowings		-	8,400,000
		-	8,400,000
Long Term Employee Benefit Obligations	21		

THE MUNICIPAL COUNCIL OF BEAU BASSIN - ROSE HILL

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

Accumulated Sick Leaves		75,472,937	82,401,284
Accumulated Vacation Leaves		82,081,423	87,187,347
Accumulated Passage Benefits		21,327,120	18,793,481
		178,881,480	188,382,112
Retired Employee Benefit	22		
Funded Liability	22a	304,986,691	357,988,448
Unfunded Liability	22b	845,493,923	917,172,554
Liability recognised in Statement of Financial Position at end of year		1,150,480,614	1,275,161,002

Funded Retired Employee Benefit 22a

Amounts recognised in Statement of Financial Position at end of year:

	30 June 2025	30 June 2024
	MUR	MUR
Defined benefit obligation	888,714,521	917,719,081
Fair value of plan assets	(583,727,830)	(559,730,633)
Liability recognised in Statement of Financial Position at end of year	304,986,691	357,988,448

Amounts recognised in Statement of Financial Performance:

Service cost:		
Current service cost	34,993,861	40,202,784
(Employee contributions)	(10,339,475)	(10,548,108)
Fund Expenses	723,106	684,968
Net Interest expense/(revenue)	19,199,084	16,649,353
SFP Charge	44,576,576	46,988,997
Remeasurement		
Liability (gain)/loss	(81,911,761)	58,247,700
Assets (gain)/loss	5,012,378	(17,740,389)
Net Assets/Equity (NAE)	(76,899,383)	40,507,311
Total	(32,322,807)	87,496,308

Movements in liability recognised in Statement of Financial Position:

At start of year	357,988,448	291,588,357
Amount recognised in SFP	44,576,576	46,988,997
(Employer Contributions)	(20,678,950)	(21,096,217)
Amount recognised in NAE	(76,899,383)	40,507,311
At end of year	304,986,691	357,988,448

Funded Retired Employee Benefit (Cont) 22a

THE MUNICIPAL COUNCIL OF BEAU BASSIN - ROSE HILL

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

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.

	Year ending 30 June 2025	Year ending 30 June 2024
Reconciliation of the present value of defined benefit obligation		
	MUR	MUR
Present value of obligation at start of period	917,719,081	798,822,184
Current service cost	34,993,861	40,202,784
Interest cost	50,480,391	47,357,605
(Benefits paid)	(32,567,051)	(26,911,192)
Liability (gain)/loss	(81,911,761)	58,247,700
Present value of obligation at end of period	<u>888,714,521</u>	<u>917,719,081</u>
Reconciliation of fair value of plan assets		
Fair value of plan assets at start of period	559,730,633	507,233,827
Expected return on plan assets	31,281,307	30,708,252
Employer contributions	20,678,950	21,096,217
Employee Contributions	10,339,475	10,548,108
(Benefits paid + other outgo)	(33,290,157)	(27,596,161)
Asset gain/(loss)	(5,012,378)	17,740,389
Fair value of plan assets at end of period	<u>583,727,830</u>	<u>559,730,632</u>
Distribution of plan assets at end of period		
Percentage of assets at end of period	June 2025	June 2024
Fixed- Interest securities and cash	47.7%	49.9%
Loans	3.1%	3.1%
Local equities	16.8%	15.2%
Overseas bonds and equities	31.9%	31.3%
Property	0.5%	0.5%
Total	<u>100%</u>	<u>100%</u>

THE MUNICIPAL COUNCIL OF BEAU BASSIN - ROSE HILL

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

Additional disclosure on assets issued or used by the reporting entity

	June 2025	June 2024
Percentage of assets at end of year	(%)	(%)
Assets held in the entity's own financial instrument	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 2025	June 2024
Currency	MUR	MUR
Asset experience gain/(loss) during the period	(5,012,378)	17,740,389
Liability experience gain/(loss) during the period	11,827,092	(58,247,700)
Liability gain/(loss) due to change in financial assumptions	70,084,669	N/A
	<u>76,899,383</u>	<u>(40,507,311)</u>
Year	2025-2026	
Expected employer contributions	21,470,775	
Weighted average duration of the defined benefit obligation	15 years	
(Calculated as a % change in PV of liabilities for a 1% change in discount rate)		

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

2. Salary/Pension Risk which is the risk that the actual salary/pension increases granted may be different than what we have assumed. For instance a higher salary/pension increase relative to the investment returns shall increase the Defined Benefit Obligation and hence the liability

3. Longevity Risk is caused by the improvement in mortality rates among pensioners. The longer the latter live, the higher the liability.

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 2025	Year ending 30 June 2024
Discount rate	6.10%	5.60%
Future salary increases	4.50%	4.50%
Future pension increases	3.50%	3.50%

THE MUNICIPAL COUNCIL OF BEAU BASSIN - ROSE HILL

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

Mortality before retirement	Nil	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.

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 118.9million (increase by Rs 148.7million) 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 66.9 million (decrease by Rs 58.5 million) if all assumptions were held unchanged.
- If expected pension growth would increase (decrease) by 1%, the defined benefit obligation would increase by Rs 73.5 million (decrease by Rs 63 million) if all assumptions were held unchanged.
- If life expectancy would increase (decrease) by one year, the defined benefit obligation would increase by Rs 25.4 million (decrease by Rs 25.2 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.

Amounts recognised in Statement of Financial Position at end of year:

	Year ending 30 June 2025	Year ending 30 June 2024
	MUR	MUR
Defined benefit obligation	845,493,923	917,172,554
Fair value of plan assets	-	-
Liability recognised in Statement of Financial Position at end of year	845,493,923	917,172,554

Unfunded Retired Employee Benefit (Cont) 19b

Amounts recognised in Statement of Financial Performance:

THE MUNICIPAL COUNCIL OF BEAU BASSIN - ROSE HILL

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

Service cost:		
Current service cost	-	-
Past Service Cost	-	-
(Employee contributions)	-	-
Fund Expenses	-	-
Net Interest expense/(revenue)	49,453,259	49,546,709
SFP Charge	49,453,259	49,546,709
Remeasurement		
Liability (gain)/loss	(52,974,614)	80,617,536
Assets (gain)/loss	-	-
Net Assets/Equity (NAE)	(52,974,614)	80,617,536
Total	<u>(3,521,355)</u>	<u>130,164,245</u>
Movements in liability recognised in Statement of Financial Position:		
At start of year	917,172,554	856,331,962
Amount recognised in SFP	49,453,259	49,546,709
(Direct Benefits paid by Employer)	(68,157,276)	(69,323,653)
Amount recognised in NAE	(52,974,614)	80,617,536
At end of year	<u>845,493,923</u>	<u>917,172,554</u>

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

	Year ending 30 June 2025	Year ending 30 June 2024
Reconciliation of the present value of defined benefit obligation	MUR	MUR
Present value of obligation at start of period	917,172,554	856,331,962
Current service cost	-	-
Interest cost	49,453,259	49,546,709
(Benefits paid)	(68,157,276)	(69,323,653)
Liability (gain)/loss	(52,974,614)	80,617,536
Present value of obligation at end of period	<u>845,493,923</u>	<u>917,172,554</u>
Components of the amount recognised in NAE		
Year	June 2025	June 2024
Currency	MUR	MUR
Liability experience gain/(loss) during the period	9,590,025	(80,617,536)
Liability gain/(loss) due to change in financial assumptions	43,384,589	N/A

Unfunded Retired Employee Benefit (Cont) **22b**

	52,974,614	(80,617,536)
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THE MUNICIPAL COUNCIL OF BEAU BASSIN - ROSE HILL

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

Weighted average duration of the defined benefit obligation **10 years**
(Calculated as a % change in PV of liabilities for a 1% change in discount rate)

1. *The plan is exposed to actuarial risks such as : interest rate risk ,longevity risk and salary risk.*
2. *Salary/Pension Risk which is the risk that the actual salary/pension increases granted may be different than what we have assumed. For instance a higher salary/pension increase relative to the investment returns shall increase the Defined Benefit Obligation and hence the liability*
3. *Longevity Risk is caused by the improvement in mortality rates among pensioners. The longer the latter live, the higher the liability.*

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 2025	Year ending 30 June 2024
Discount rate	6.10%	5.60%
Future salary increases	4.50%	4.50%
Future pension increases	3.50%	3.50%
Mortality before retirement	Nil	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. 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 76.4 million (increase by Rs 90.8 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 20.9 million (decrease by Rs 18.9 million) if all assumptions were held unchanged.
- If expected pension growth would increase (decrease) by 1%, the defined benefit obligation would increase by Rs 66.9 million (decrease by Rs 58 million) if all assumptions were held unchanged.

Unfunded Retired Employee Benefit (Cont) **22b**

- If life expectancy would increase (decrease) by one year, the defined benefit obligation would increase by Rs 30.6 million (decrease by Rs 30.1 million) if all assumptions were held unchanged.

THE MUNICIPAL COUNCIL OF BEAU BASSIN - ROSE HILL

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

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.

Particulars	Notes	30 June 2025	30 June 2024
		MUR	MUR
General Fund	23		
General Fund Applied		23,893,395	26,132,975
		23,893,395	26,132,975
Revenue Reserve	24		
Accumulated Surplus/Deficit		(193,878,462)	(407,857,301)
		(193,878,462)	(407,857,301)
Revaluation Reserves	25		
Revaluation of Assets		1,451,013,361	1,449,334,261
		1,451,013,361	1,449,334,261

THE MUNICIPAL COUNCIL OF BEAU BASSIN - ROSE HILL

NOTES TO FINANCIAL STATEMENTS FOR THE FINANCIAL YEAR ENDED 30 JUNE 2025

Particulars	Notes	30 June 2025	30 June 2024
		MUR	MUR
Property Tax	26		
Property Tax		17,600,494	11,948,235
Self Assessment General Rates		-	2,478,978
		17,600,494	14,427,213
Trade Fees and Advertising Fees	27		
Trade Fees	27.1	16,889,750	16,503,000
Advertising Fees	27.2	2,285,042	2,547,456
		19,174,792	19,050,456
Trade Fees	27.1		
Trade Fees		16,889,750	16,503,000
		16,889,750	16,503,000
Advertising Fees	27.2		
Advertising Fees		2,285,042	2,547,456
		2,285,042	2,547,456
Government Grant	28		
Government Grant in Aid	28.1	517,421,982	477,000,000
Other Government Grant	28.2	13,483,235	30,155,861
		530,905,217	507,155,861
Government Grant in Aid	28.1		
Government Grant in Aid		493,898,271	474,885,966
Grant in Aid icw 14th Bonus		21,421,982	-
Expenditure incurred by MOLG out GIA		2,101,729	2,114,034
		517,421,982	477,000,000
Other Government Grant	28.2		
Grant - Cleaning of Drains		5,150,533	9,222,396
Grant - Cleaning and embellishment		1,230,687	839,794
Grant - Acquisition of Bins		-	16,750,440
Grant - Collection of Bulky Waste		270,779	1,548,840
Grant - Local Diaster Risk Management Programme		92,058	881,980
Grant - Celebration of Ganesh Chaturthi		-	313,978
Grant - Sega Day		-	396,045
Grant - Christmas Day		50,000	50,000
Other Government Grant (cont)	28.2		

THE MUNICIPAL COUNCIL OF BEAU BASSIN - ROSE HILL

NOTES TO FINANCIAL STATEMENTS FOR THE FINANCIAL YEAR ENDED 30 JUNE 2025

Particulars	Notes	30 June 2025	30 June 2024
		MUR	MUR
Grant - Workshop on Gender Mainstreaming		-	152,388
Grant - Patching Works		997,757	-
Grant- Cleaning of Barelands		3,584,668	-
Grant - Spring Festival		30,000	-
Grant - Lighting & Embellishment of		1,006,352	-
Grant - National Day Celebration 2024		359,870	-
Grant - Celebration of Cavadee		77,808	-
Grant - Celebration of Mahashivatree		353,580	-
Grant - Celebration of Ramadan 2025		146,605	-
Donation from Chinese Embassy		132,538	-
		13,483,235	30,155,861
Capital Grants Revenue	29		
Capital Grant - Covid -19 Development		4,649,610	51,710,155
Capital Grant -MOLG		207,709,395	64,664,335
General Fund		2,239,581	-
Donated Asset from NDU		29,997,566	22,645,160
Donated Asset from MOLG		13,850,542	20,476,157
Donated Asset from MOE		3,002,820	-
		261,449,514	159,495,807
Other Revenue	30		
Fines, Penalties And Levies	30.1	10,725,108	8,570,186
Other Income	30.2	1,509,418	4,137,529
		12,234,526	12,707,715
Fines, Penalties And Levies	30.1		
Library Fines		134,113	151,098
Surcharge on General Rates		5,986,878	5,421,018
Surcharge on Trade Fees		972,500	930,125
Surcharge on Bus Toll		72,500	68,625
Fines - Building Permit		1,030,000	1,000,000
Liquited Damaged on Capital Projects		2,529,117	999,320
		10,725,108	8,570,186

THE MUNICIPAL COUNCIL OF BEAU BASSIN - ROSE HILL
NOTES TO FINANCIAL STATEMENTS FOR THE FINANCIAL YEAR ENDED 30 JUNE 2025

Particulars	Notes	30 June 2025	30 June 2024
		MUR	MUR
Other Income	30.2		
Auction sale fees		226,636	519,300
Entrance fee Beau Bassin Market			650
Library Subscription			-
Miscellaneous Income		858,249	3,543,305
Stales Cheques		569,209	241,080
Miscellaneous Lorry Services			-
Occasional Licence		14,000	14,000
Discount received			-
Processing fees		5,000	1,500
Extra duty fees		44,010	18,375
Revenue Debit		(207,686)	(200,681)
		1,509,418	4,137,529
Building and Land Use Permit Fees	31		
Building and Land Use Permit Fees		1,513,655	1,591,969
Obstruction Permits		-	150,000
		1,513,655	1,741,969
Rental Income	32		
Plaisance Multi Purpose Hall		712,450	548,750
Rental SGD		233,800	273,500
Rent of Sports Complex		182,100	205,600
New Arab Town		1,498,500	1,498,500
Plaisance Fair		1,044,000	1,042,192
Da Pattern Fair		484,500	497,250
Rose Hill Market		1,838,072	1,702,377
Beau Bassin Market		298,520	299,158
Beau Bassin Market Open Space		10,000	10,000
Chebel Market		36,250	41,688
Ex- Lavoliere/Mauritius Cooperative		-	149,500
Rental Plaza		1,356,500	1,173,000
Public Pay Toilet		72,120	42,105
Quorum		-	1,000
		7,766,812	7,484,620

THE MUNICIPAL COUNCIL OF BEAU BASSIN - ROSE HILL
NOTES TO FINANCIAL STATEMENTS FOR THE FINANCIAL YEAR ENDED 30 JUNE 2025

Particulars	Notes	30 June 2025	30 June 2024
		MUR	MUR
Financial Income	33		
Interest from Banks		2,482,803	2,989,008
Interest on Car Loan		293,257	258,185
		2,776,060	3,247,193
Other Revenue	34		
Bus Toll	34.1	2,320,500	2,295,500
Burial and Incineration fees	34.2	987,000	772,000
Other Income	34.3	288,470	266,530
		3,595,970	3,334,030
Bus Toll Fees	34.1		
Bus Toll		2,320,500	2,295,500
		2,320,500	2,295,500
Burial And Incineration Fees	34.2		
Burial and Incineration Fees		987,000	772,000
		987,000	772,000
Other Income	34.3		
Library Subscription		12,070	15,480
Miscellaneous lorry service		275,200	249,100
Rates clearance certificate		1,200	1,950
		288,470	266,530
Compensation of Employees	35		
Basic Salary		234,995,540	196,756,961
Allowance		2,318,933	1,907,903
Cash In Lieu of sick Leave		-	505,305
Uniform Allowance		4,751,333	4,343,831
Other Staff Costs			
Travelling and Transport		17,258,299	16,598,981
Overtime		11,780,832	13,250,100
Staff Welfare Sports & Leisure		588,076	414,086
Contribution to National Saving Funds & National Pension Fund		49,185,815	45,828,954
Gratuities		8,120,740	12,898,201
Bid Evaluation Committee Allowance		1,159,988	1,213,690
Sicom Defined Retired Benefit IPSAS 39		94,029,835	96,535,706

THE MUNICIPAL COUNCIL OF BEAU BASSIN - ROSE HILL

NOTES TO FINANCIAL STATEMENTS FOR THE FINANCIAL YEAR ENDED 30 JUNE 2025

Particulars	Notes	30 June 2025	30 June 2024
		MUR	MUR
Accumulated Sick Leaves		15,848,476	32,683,001
Compensation of Employees (Cont)	35		
Vacation Leaves		1,328,215	19,721,976
Passage Benefit		9,049,978	6,459,107
		450,416,060	449,117,802
Remuneration of Councilors	36		
Allowance to Mayor & Councillors		5,462,911	5,512,005
		5,462,911	5,512,005
Grants And Subsidies	37		
Community Development		1,060,009	899,000
Educational Activities		953,430	862,473
Social Activities		1,013,214	338,511
Cultural Activities		1,385,251	1,446,425
Sports Activities		1,899,372	1,852,808
		6,311,276	5,399,217
Supplies and Consumables	38		
Cost of Utilities	38.1	31,145,449	31,262,285
Motor Vehicles Running Expenses	38.2	10,027,923	11,383,398
Repairs and Maintenance	38.3	10,423,626	7,953,486
Cleaning and Security Services	38.4	73,110,314	77,816,203
Legal and Professional fees	38.5	1,106,900	865,450
		125,814,211	129,280,822
Utilities Cost	38.1		
Electricity charges		27,410,717	27,916,547
Telephone Charges		2,353,010	2,041,317
Water Charges		1,381,722	1,304,421
		31,145,449	31,262,285
Motor Vehicle Running Expenses	38.2		
Fuel & Oil		6,943,267	8,239,018
Repairs and Maintenance		3,084,656	3,144,380
		10,027,923	11,383,398
Repairs And Maintenance	38.3		
Maintenance of IT Computer and Equipment		98,770	655,338

THE MUNICIPAL COUNCIL OF BEAU BASSIN - ROSE HILL

NOTES TO FINANCIAL STATEMENTS FOR THE FINANCIAL YEAR ENDED 30 JUNE 2025

Particulars	Notes	30 June 2025	30 June 2024
		MUR	MUR
Contracted Maintenance of Hardware and Software		2,917,942	2,864,034
Maintenance of Building		2,607,973	1,489,926
Repairs And Maintenance	38.3		
Maintenance of Roads, Name Plates,		2,693,864	1,307,153
Maintenance of Parks , Gardens and Ground		911,773	866,857
Maintenance of Lighting		698,605	770,178
Lighting Facilities in Mini Soccer		341,149	-
Minor upgrading works on Children		153,550	-
		10,423,626	7,953,486
Cleaning and Security Services and other Related Costs	38.4		
Contracted Maintenance Security Services		13,950,000	9,306,000
Contracted Maintenance Cleaning Services		47,649,612	40,590,370
Cleaning of Drains, rivers, bridges		5,231,286	10,261,947
Bulky waste		347,641	907,446
Acquisition of Plastic Household Bins		2,932,500	16,750,440
Cleaning of Barelands		785,650	-
Cleaning and Embellishment		301,347	-
Cleaning and Desilting of Rivers		1,912,278	-
		73,110,314	77,816,203
Professional And Legal Fees	38.5		
Legal & Professional Fees		487,900	309,950
Inspection and Audit Fees		450,000	425,000
Actuarial Fees		169,000	130,500
		1,106,900	865,450
Depreciation	39		
Buildings		16,275,996	15,910,392
Plant and Machinery		4,607,593	6,665,768
Motor Vehicles		10,402,994	8,629,045
Electronic Equipment		874,584	1,068,768
Furniture, Fixtures and Fittings		1,928,997	1,855,703

THE MUNICIPAL COUNCIL OF BEAU BASSIN - ROSE HILL

NOTES TO FINANCIAL STATEMENTS FOR THE FINANCIAL YEAR ENDED 30 JUNE 2025

Particulars	Notes	30 June 2025	30 June 2024
		MUR	MUR
Infrastructures Assets		130,564,533	123,579,532
		164,654,697	157,709,208
General Expenses	40		
Postage		4,100	500,000
Administrative Expenses		1,718,489	3,471,843
Printing and Stationery		1,799,424	1,586,510
Office Furniture ,Fittings and Equipment		327,251	63,874
General Insurance		2,379,411	1,900,000
Workshop on Gender Mainstreaming		3,000	-
AUA Workshop and Football			-
Tournament Jeux Villes et Villages		183,833	-
Others Expenses		3,845,614	3,695,019
Provision for Bad Debt -General Rates		5,355,076	8,759,139
		15,616,198	19,976,385
Finance Costs	41		
Bank Charges		262,933	388,500
		262,933	388,500
Other Gains/ Losses	42		
Loss on Derecognition of assets	42.1		
Loss on Derecognition of assets		9,015,104	9,926,157
		9,015,104	9,926,157
Gain or Loss on sale/Scapped of assets	42.2		
Gain or Loss on sale/Scapped of assets		383,324	47,300
		383,324	47,300
Credit Loss Allowance	42.3		
Credit Loss Allowance on Receivables		(57,596)	-
Credit Loss Allowance on Car Loan		(383,547)	-
		(441,143)	-