

# ANNUAL REPORT

## 2017 / 2018

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THE MUNICIPAL COUNCIL OF CUREPIPE

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Queen Elizabeth II Avenue, Curepipe,  
Republic Of Mauritius.





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# Forward

**C**urepipe also known as La Ville-Lumière (The City of Light), is a town in Mauritius, located in the Plaines Wilhems District. The town is administered by the Municipal Council of Curepipe.

The Municipal Council of Curepipe (MCC) covers an area of approximately 23.63 Km<sup>2</sup> and consists of five wards.

According to Statistics Mauritius, the population of the town was at 79,014 in 2015.

The duties of the Council as stipulated in the Local Government Act 2011, as subsequently amended are as follows: -

Subject to this section, a municipal or district council shall within the limits of the area under its jurisdiction be responsible for-

(a) subject to the Roads Act -

(i) the cleansing and lighting of all motorways and main roads;

(ii) the construction, care, maintenance, improvement, cleansing and lighting of all public roads;

(b) subject to any regulations under section 156A (5), the collection and removal of waste to disposal sites;

(c) the undertaking of works of afforestation, terracing and tree planting alongside public roads, and for the purpose of such planting, cut and remove any tree growing within 7 feet of any public road unless the owner of the land bordering such road elects to cut and remove the tree himself within such time as should be fixed by the local authority;

(d) the provision and regulation of public markets, fairs and places of public auction;

(e) the control, care, management, maintenance, improvement and cleansing of all pavements, drains, bridges, beds and banks of lakes, rivulets and streams;

(f) the construction, care, management, maintenance, improvement, cleansing and lighting of squares, open spaces, parks, gardens, bus shelters, public buildings including lavatories, baths and swimming pools, open and dedicated to the use of, or used by the public, not being the property of the State;



- (g) the construction, management, maintenance and improvement of public libraries, exhibition halls and art galleries, theatres, places of public entertainment, playing fields, cemeteries and cremation grounds, nurseries for infants, pre-primary schools;
- (h) the organisation and management of technical and commercial courses and the award of scholarships for educational, technical and commercial courses as approved by the Minister;
- (i) the control of premises used for commercial, industrial, professional and other related activities;
- (j) the construction of residential buildings, the management, maintenance and improvement of housing estates belonging to the local authorities;
- (k) the provision and maintenance of parking places for private cars;
- (l) the control of pollution causing a public and private nuisance;
- (m) the control of hawkers;
- (n) the organisation of welfare, sports and cultural activities;
- (o) the provision and maintenance of traffic centres, including bus stations, lorry stands and stands of other public vehicles;
- (p) any undertaking approved by the Minister.

## Mayor's statement

It is a privilege for me to present the Annual Report 2017/2018, which gives an overview of the financial situation, achievements and activities held during the period July 2017 to June 2018.

As Mayor of Curepipe since June 2017, I have worked with tenacity and devoted myself together with my Council to enliven our town and improve the well-being of the citizens.

The Council has maintained a zero increase policy for local rates and trade fees.

In view of promoting grass root democracy, I have been a Mayor close to the citizens and the projects undertaken reflect their wishes.

Essential services such as collection of waste, cleaning of rivers and canals, management of markets and fairs, tarring of public non-classified roads, provision of drains, lighting of public roads, library facilities, delivery of permits and licences, organisation of welfare activities, and provision of welfare infrastructures, financial and logistic support have been delivered throughout the year.

The renovation of Town Hall, a project which was awaited for so many years has finally seen the dawn with the financial support of the Honorable Prime Minister, Pravind Kumar Jugnauth, to whom I take this opportunity to present my esteemed gratitude.

I thank the Ministry of Local Government and Outer Islands, for the support and funding to realise our projects. I also thank the former Chief Executive, Mrs T.D. Ramkissoo- Mungoosing, the Chief Executive, Miss F.S. Kiow San and all my fellow Councillors for their valuable support and contribution to gear our Council towards its vision. I also extend my sincere appreciation to all stakeholders and citizens who have placed their trust in me.



**His Worship Hans Berty MARGUERITTE**

**Mayor of Curepipe**



# Chief Executive's statement

In accordance with section 132 of the Local Government Act 2011 as amended, I have the honour to present to you the Annual Report for the Financial Year 2017/2018.

**F.S. Kiow San**  
**Chief Executive**



# The Municipal Council of Curepipe

## Curepipe

La Ville-Lumière

Town

Curepipe



The view from Trou-aux-Cerfs, one of the highest points in Mauritius



Seal

Motto(s): "Excelsus Splendo" (Latin)  
(Meaning "Exalted Shine" in English)



Municipal Council location  
Coordinates: 20°19'7.59S 57°31'34.66E

**Country**  Mauritius

**District** Plaines Wilhems

### Government

**Type** Municipality

**Mayor** Mr. Hans Berty MARGUERITTE

**Deputy Mayor** Mrs. Toorawtee GOKOOL

**Area** 24 km2 (9 sq mi)

**Elevation** 561 m (1,841 ft)

### Population (2015)

**Total** 79,014

**Rank** 5th

**Density** 3,207.9 / km2 (8,308 / sq mi)

**Time zone** MUT (UTC+4)

**ISO 3166 code** MU-CU

**Climate** Humid Subtropical Climate

**Website** <http://www.curepipe.org>

# History

In 1878, the then Governor of Mauritius drew up a plan whereby Curepipe was named as The Village of Curepipe. By 1882, the inhabitants of Curepipe started complaining of the haphazard development, badly maintained roads, no drainage system and absence of pavements. Sir Virgil Naz was shouldered the responsibility to find a solution to the problems. Along with a large majority of the inhabitants of Curepipe in 1889, he succeeded in passing a law which created the “Board des Commissaires” of Curepipe.

By the end of 1889, through Ordinance No. 12, it was announced that the village of Curepipe be raised to the dignity of a town and granted its constitution. The Governor, Sir Charles Lees nominated Sir Virgil Naz as the President of the Board of Curepipe.

Major achievements of the Board were:

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

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

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

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



## Coat of Arms

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

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



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

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

## Salient features of the Town



## List of Councillors

His Worship the Mayor  
The Deputy Mayor

Mr. Hans Berté **MARGUERITTE**  
Mrs. Toorawtee **GOKOOL**

### Councillors

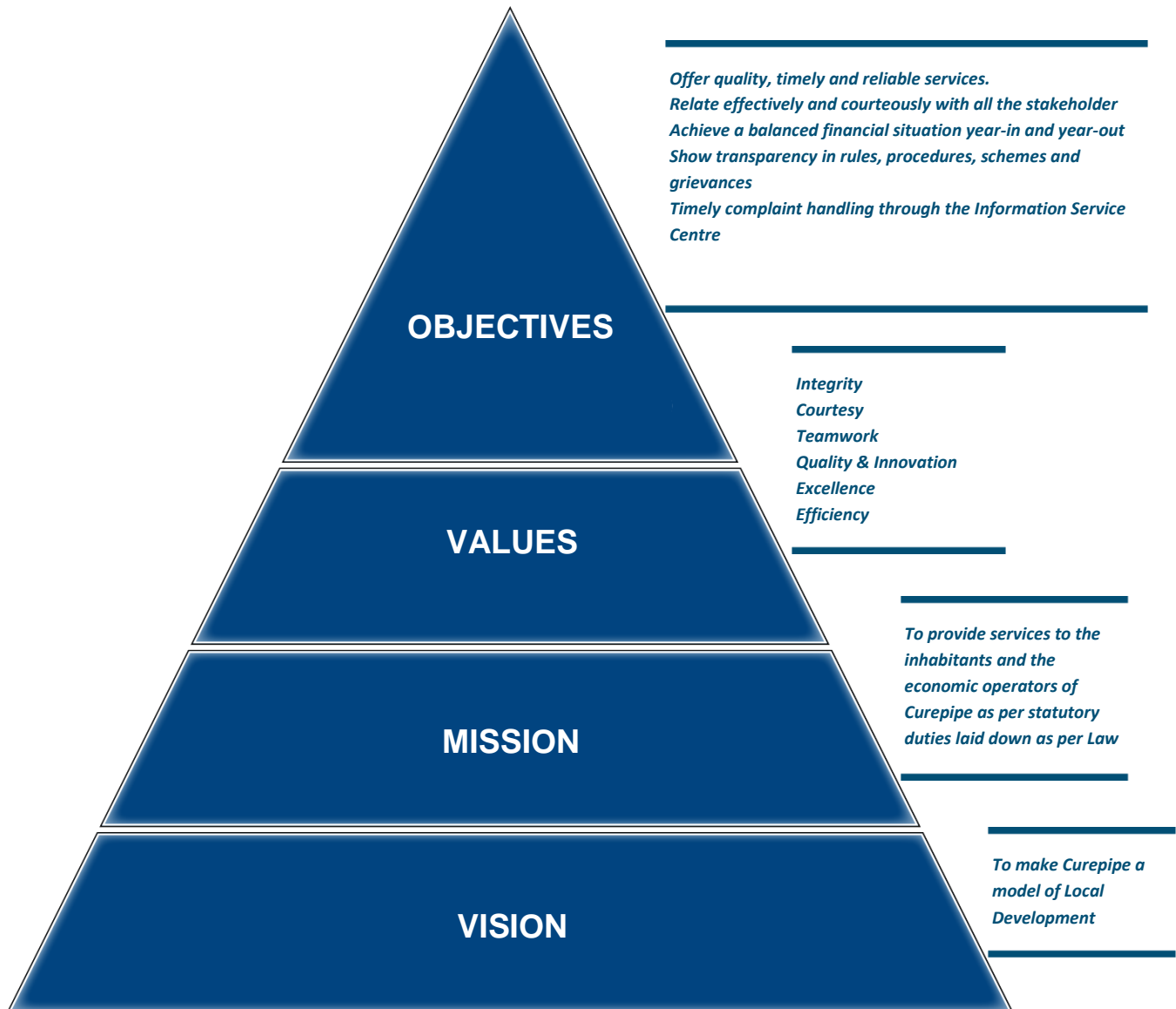
Mr. Jacques Alex **ALLETE**  
Mr. Anupsen Ashcaram **BAJEE**  
Mr. Anuraja **BHINDA**  
Mr. Bruno Dany **CHELLEN**  
Mr. Samy **CHELLEN**  
Mrs. Irene **CORET**  
Mrs. Toorawtee **GOKOOL**  
Mr. Jean Noel Kirsley **GOPAUL**  
Mr. Abdoolah Zapheer **FUTLOO**  
Mrs. Bibi Shenaz **HOOTA**  
Ms. Marie Virginie Ingrid **LECORDIER**  
Mrs. Marie Noëlle Doris Sybille **LOLOCHOU**  
Mr. Berté Hans **MARGUERITTE**  
Mr. Raj **MOOTHOSAMY**  
Mr. Ashley Hari **MUNGAPEN**  
Mrs. Devika Teewantee **PABAROO**  
Mr. Julien Maxime **PERMAL**  
Mr. Danyel Mario **SOUCIENT**

## List Mayors & Deputy Mayors

YEAR	MAYORS	DEPUTY MAYORS
1968	Hon. Gaetan Duval	Arjum Cassim
1969	Hon. Guy Ollivry	Cassam Coowar
1970	Hon. Guy Ollivry	Cyril L'Ecluse
1971-1974	Cyril Marchand	Goolam Nawoor
1977	Gaetan Duval QC	Harry Parsad Mohit
1978-1979	Gaetan Duval QC	Brahmadutt Sewpal
1980	Hon. Pierre Simonet	Brahmadutt Sewpal
1982-1983	S. Ponappa Naiken	Marc Marie
1984	Kumarsing Bhadain	Jean Cotegah
1985	Hon. Percy La France	Motee Ramdass
1986	D. Jocelyn Seenyen	Triboochun Gunnoo
1987	Motee Ramdass	Amédée Darga
1988	Serge Sadien	V. Baloomoody
1989	Sanjit Teelock	Solange Jauffret
1990-1991	Amédée Darga	M. Abib Enathally
1992	M. Abib Enathally	R. Anil Dhorbal
1993	V. Ragoonundun	M. Tranquille
1994-1995	Ananda Rajoo	J.B. Travailleux
1996	Mrs. Leela D. Aleear	Mavia Fuzurally
1997	Jules Jan Mamet	Mrs Nurvada Ramyeed
1998	Louis José Moirt	Tejanand Dewoo
1999	Louis Joseph Maya	Chaitndeo Sumbhoo
2000	Tejanand Dewoo	Y.L. Li Fung Lan
2001	Pradeep Kumar Ramdin	Lindsay Paul
2002	Jean Alain Barbier	Devindranath Bhurosah
2003	Gerard Barthlemy Colin	Sadasiven Teeroovengadam
2004	Akmed Mohamed	Petchemootoo Mottay
2005	Sadasiven Teeroovengadam	Lee Kam Chung Philip
2006	Christian Laval Hurhungee	Ajay Fagoonee
2007	Soobir Sen Sewnath	Serge Arlanda
2008	Harrechand Bhangeeruthee	Vikash Beetun
2009	Michael Yeung Sik Yuen	Allan Wright
2010	Coomaravel Pyaneandee	Ben Dyail
2011-2012	Sunil Kumar Beedassy	Michel F. Joseph Latour-Adrien
Dec. 2012- Oct.2014	Mario Désiré Bienvenu, MSK	Mrs. Kamla Devi Varmah
Nov. - Dec. 2014	Mrs. Kamla Devi Varmah	Yogendranaden Rajoo
Jan - May 2015	Yogendranaden Rajoo	Mrs. Marie Michelle Lepredour
Jun 2015-Jan 2017	Nathalie Stephanie Fabiola Gopee	Devindranath Bhurosah
Jan 2017 - June 2017	M. N. D. Sybille Lolocho	Devindranath Bhurosah
June 2017 - to date	Hans B. Margueritte	Dany Chellen (June 2017 - Jan 2018)
		Toorawtee Gokool (Jan 2018 to date)



# Mission, Vision & Values



## Our Main Responsibilities / Duties

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

# Governing Laws & Regulations

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

- Rivers and Canal Act - 1863
- Curepipe Carnegie Library Act 1920
- Town and Country Planning Act - 1954
- The Roads Act - 1966
- The Local Government Service Commission Act - 1975
- Morcellement Act - 1990
- The Food Act -1998
- Environment Protection Act - 2002
- Planning & Development Act - 2004
- Public Procurement Act - 2006
- Occupational Safety and Health Act - 2005
- Business Facilitation (Miscellaneous provisions) Act – 2006
- Employment Rights Act 2008 14. Building Control Act – 2012
- National Disaster Risk Reduction and management Act - 2016



# Municipal Council of Curepipe Regulations

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

# Administration Department



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

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

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

## **Correspondence Section**

The correspondence Section is responsible for the following:

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

## **Committee Section**

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

## **Information Technology (IT) Section**

The IT Section is responsible for the computer and Software/System of the Council. It also provides training and access to system to the users of the Council. It works on new technologies to be implemented in the Local Authority such as Online Building & Land Permit, Local Rates and Trade Fees payments.

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

The Information Service Centre (ISC) is a Customer Oriented Unit with the aim to provide Customer Care Service. The section receives complaints, suggestions, and requests pertaining to the services provided by the Council as stipulated under the

Local Government Act 2011, as subsequently amended. Complaints are received from members of the public, on Telephone line 5293-5792, Hotline 8990 (a 24/7 service available), on the Citizens Support Portal, in person, by letters or by email. Three thousands three hundred and forty (3340) complaints were received during the year 2017 and all were attended to.

## **Internal Audit Section**

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

## **Health & Safety**

At the Municipal Council of Curepipe, both the employer and the employees have responsibilities as stipulated in the Occupational safety and Health Act 2005, as safety at the work place is very important. A Safety and Health Officer ensures compliance with the legislative framework and that the health and safety of employees is integrated into the work system. Protective equipment such as helmets, goggles, shoes with steel toe, reflective clothing, are provided to employees according to their functions.

Training sessions are regularly organized with regard to Health and Safety at work. In addition, as stipulated by law (OSHA 2005), regular meetings are held with all concerned stakeholders to improve Health and Safety issues at work.

## **Parks and Gardens**

The Parks and Gardens has undertaken the clearing and embellishment of all the green spaces which falls under the responsibility of the Council. Our effort is mainly focused on the Sir Seewoosagur Ramgoolam (S.S.R.) Botanical Garden and the Trou-aux-Cerfs. Some 12 recycled plastic tables / benches have been fixed at the S.S.R. Botanical Garden.



## Local Disaster Management

Disaster Risk Management is a continuous and integrated multi-disciplinary process of planning and implementation of measures aimed at Disaster prevention – mitigation, preparedness, response, recovery and rehabilitation. The Municipal Council of Curepipe has taken the necessary measures to mitigate the impacts of climate and environmental change. New drains have been constructed regular cleaning and maintenance of the drainage systems within the jurisdiction of Curepipe are carried out.

### Local Disaster Risk Reduction and Management Committee (LDRRMC)

The Committee is the main coordinating agency for disaster risk reduction and management activities within the area of Curepipe and is headed by the Mayor.

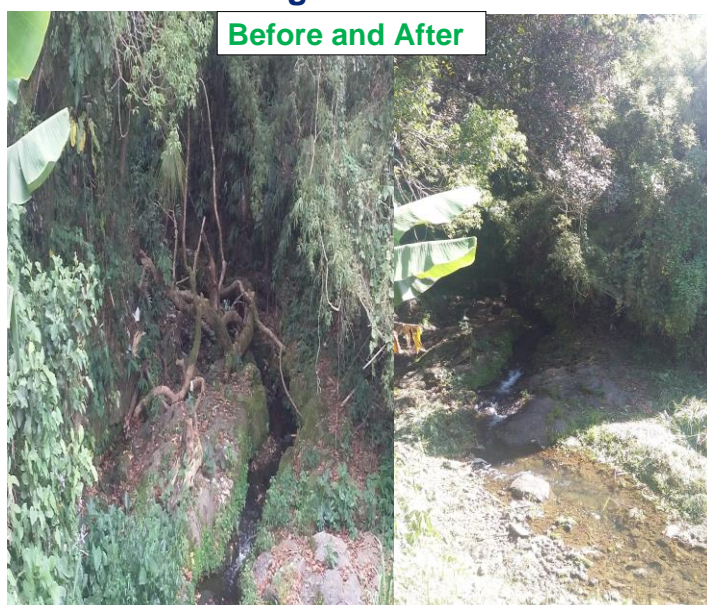
The vulnerabilities which have been identified for the Council are as follows:

- Cyclone
- Heavy rainfall/ flooding/ flash flood
- Landslide (slope failure)
- 

### NATURAL DISASTERS 2017/2018

All Preparedness actions were taken prior to the cyclonic season. The Public Infrastructure Department (PID) carried out surveys to identify vulnerable areas/communities and inadequate drainage system and took remedial actions. The Public Health Department (PHD) ensured cleaning and maintenance of drains and canals and also enforced measures against illegal dumping in rivers, canals and drains.

#### Cleaning of River Mesnil



## Simulation Exercise at Cite St Luc







## Human Resources Management Section

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

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

### HR Status at the Administrative Department – Year 2017/2018

S.N.	Position Title	In post
<b>Administration Department</b>		
1	Chief Executive	1
2	Deputy Chief Executive	1
3	Assistant Chief Executive	2
4	Senior Librarian	1
5	Ag. Librarian	1
6	IT Officer/Systems Administrator	1
7	Assistant IT Officer	1
8	Superintendent of Parks & Gardens	1
9	Citizen's Advice Officer	1
10	Human Resource Management Officer	1
11	Human Resource Officer	1
12	Principal Internal Control Officer	1
13	Internal Control Officer/Senior Internal Control Officer	2
14	Safety & Health Officer/Senior Safety & Health Officer	1
15	Senior Committee Clerk	1
16	Committee Clerk	4
17	Senior Usher/Prosecutor	1
18	Usher/Usher/Prosecutor/Senior Usher/Prosecutor	1
19	Office Management Assistant	1
20	Confidential Secretary	2
21	Senior Library Clerk	1
22	Management Support Officer	7
23	Clerical Officer/Higher Clerical Officer	2
24	Senior Word Processing Operator	1
25	Library Clerk	6
26	Word Processing Operator	2
27	Telephone Operator/Receptionist	1



28	Head Attendant	1
29	Attendant/Senior Attendant	5
30	Binder	2
31	Driver	2
32	Driver (Heavy Mechanical Unit)	1
33	Library Attendant	3
34	Handy Worker	1

**Vacancies filled in the Year 2017/2018**

S.N.	POST	NO.
1	Tradesman's Assistant (Mechanic)	1
2	Field Supervisor	4
3	Financial Office/Senior Financial Officer	4
4	Burial Ground Attendant	2
5	Assistant Building Inspector	1
6	Refuse Collector (Roster)	1
7	Electrician	1
8	Procurement and Supply Officer/Senior Procurement and Supply Officer	1
9	Principal Health Inspector	1
10	Plant & Equipment Operator	1
11	Tradesman's Assistant (Painter)	1
12	Plumber and Pipe Fitter	1
13	Chief Health Inspector	1
14	Principal Welfare Officer	1
15	Library Attendant	2
16	General Worker	5
17	Electrician	1
18	Senior Committee Clerk	1
19	Chief Painter	1

## Library Section



The Carnegie Library exists since 1917. It is located in the centre of the town of Curepipe. The library provides access to a wide collection of over 75,000 documents, out of which 15,000 comprise of: Mauritiana collection, the rare collections, manuscripts and the Code Noir.

The aim of the library is to offer equal and easy access to all existing services and facilities for the purpose of education, culture, research, information and leisure.

The Carnegie Library is the only library in the local authorities which has its own Regulations (amended in July 2017).

The different sections of the Library provides the following services:

### **Reference Section**

- Free reading of latest magazines and newspapers;
- Good collection of books for students and adults for reference;
- Free Wi-Fi connection;
- Mauritiana collection of books about Mauritius and Islands of Indian Ocean, by Mauritian Authors;
- Manuscripts and rare books collection;
- Photocopy service for library materials only – A fee of Rs. 2.00 is charged per A4 copy.

### **Cybercafé**

- Internet service - A fee of 50 cents per minute for Internet use or Microsoft Word/Excel;
- Printing facility at Rs. 3.00 per A4 page (black).

### **Lending Section for adults & children**

- Membership is open to the public regardless of residential place;
- Refundable Deposit fee – Rs. 100 per book and Rs. 50 for two periodicals;
- Membership fee (non-residents) – Rs. 50 per book for one year & Rs. 30 for two periodicals for one year;
- Loan Period – 21 days;
- Fine – Re. 1.00 per day on overdue book/periodical.

## Statistics for the Year 2017/2018

### Reference and Reading Sections:

- No. of visitors: 10,043

### Cybercafé:

- No. of Internet Users: 2,823

### Lending Section:

- No. of Borrower Visits: 21,034
- No. of New Members: 369
- No. of Refund: 7
- No. of Issues: 26,797
- No. of Returns: 26,716
- No. of New Books: 1,829
- No. of Magazines: 1,026
- No. of Newspapers: 2,589

## Harper Lee Centre (American Corner)

Harper Lee Centre also known as the American Corner existed since 2010 and is located on the 1<sup>st</sup> floor at the Carnegie Library, Curepipe. A Memorandum of Understanding (MOU) renewed every two years between the US Embassy and the Municipal Council of Curepipe reinforces the partnership of both parties regarding the American Corner. This American Corner has been named the 'Harper Lee Center' after the author of the classic novel "To Kill a Mockingbird".

It has a collection of about 500 books for children and adults on literature, history, government, politics and a wide range of subjects by American Authors;

- Fiction as well as reference material;

Activities such as movies, quiz, drawing and debate are organised regularly



## Activities Period 01 July 2017 – 30 June 2018

### June / July 2017:

- English Conversation Club
- Celebration of 100th anniversary of Carnegie Library



### August / September 2017:

- English Conversation Club
- Education USA Advising Session
- Workshop on climate change



**October / November 2017:**

- EFOI: Launching of the “Festival Alimenterre”
- Education USA Advising Session
- EFOI: Film Projection for girl's guide
- Book discussion on “The Monk who sold his Ferrari” by Lions Club of Ebene
- International Education week: Education USA Workshop

**December 2017:**

- Centennial Celebration of Carnegie Library





### January 2018:

- Education USA Advising Session



### February 2018:

- Education Advising Session
- 184th Anniversary of Abolition of Slavery – Book Exhibition



**March 2018:**

- Viewing of film “Selma”
- English Conversation Club
- 50th Anniversary of Independence of Mauritius – Photo Exhibition “Once upon a time... Curepipe”



**April / May 2018:**

- English Conversation Club
- World Book Day Celebration at Trianon Shopping Park





**June 2018:**

- English Conversation Club
- Presentation on “Plastic Pollution” by Mr. Gunnoo from NGO Pesticides Action Network
- Mauritius Education USA Workshop
- Education USA Advising Session



# Public Health Department



The Public Health Department is one of the main department of the Municipal Council of Curepipe. The department have a statutory duty to protect and improve health and well-being of the citizen.

The main responsibilities of the Public Health Department are:

- Refuse Collection/Scavenging Services
- Cleaning of bare lands
- Cleaning and maintenance of drains, rivers and rivulets
- Management of market and fairs
- Management of cemeteries and cremations grounds
- Spraying of herbicide along public roads
- Rodent control
- Collection of bulky wastes.
- Sensitization campaigns on environmental issues
- Control of hawkers
- Monitoring the collection of bus toll fees
- Management of public lavatories
- Management and control trade premises
- Monitoring/issue of trade fees receipts
- Prosecution of contravenants
- Management of the temporary fair at Square Bruce
- Cleaning of poster panels
- Attending complaints from members of the public

## **Refuse Collection**

Refuse collection service is the core activity of the Public Health Department. Removal of domestic and green waste from 25,000 households of the town are effected on weekly basis. The town is serviced partly by in-house labour and partly by contracted services. The in-house labour covers 45% of the jurisdiction of the town of Curepipe. The regions serviced by in-house labour are divided into 5 zones which are serviced once weekly.

For every clean up done by inhabitants for more than ½ lorry load, a special service is offered against payment of a fee of Rs1000 and Rs1500 for having:

- A lorry without labour.
- A lorry with labour respectively.

The scavenging vehicle fleet has now been increased from 12 to 13 vehicles.

## **Cleaning of Wastelands**

In order to promote a clean and hygienic environment and consequently to prevent the outbreak of mosquito borne diseases, Notices are served on regular basis upon known owners of abandoned bare lands of the township. For those bare lands where the owners are unknown to this Council or the owners are abroad, the Municipal labour carries out the cleaning. About 485 plots of bare lands have been surveyed throughout the town out of which 268 are of known owners and 132 of unknown owners.

Seven hundred and fifteen (715) notices were served upon known owners to keep their land in clean state. The bare lands of unknown owners are being cleaned thrice yearly by the Council. Three hundred bare lands were cleaned during the year 2017/2018.



## **Rodent and Pest Control**

Control of rodents is done by placing baits along all arteries of the town, in drains, borders of wastelands, in the vicinity of schools, municipal buildings and in areas highly frequented by the public including food premises.

Rodent and pest control programme is done partly by in-house labour and partly by contracted services.

## **Cleaning of Poster Panels**

In order to promote a clean environment and to discourage illegal postings on walls and streets of the town, the Council has fixed 15 poster panels throughout the Town. The panels are regularly being cleaned by in-house labour.

## **Management of Cemeteries and Crematorium**

Within the township of Curepipe, there are actually:

- The Bigarade Cemetery of an area of about 25 acres
- Three cremations grounds at Bigarade Cemetery, Tout Court and Trou aux Cerfs respectively.
- Two incinerators at Bigarade Cemetery
- Four Arpents have been vested to the Council for a new Muslim Section at the Bigarade Cemetery.

Three hundred and fifty-three (353) burials and two hundred and thirty six (236) cremations were effected at Bigarade Cemetery from July 2017 to June 2018

## **Control of Hawkers**

Regular control of illegal hawkers is done by Health Inspectors as and when required. The Council seeks the assistance of the Police. Ninety (90) notices were served upon illegal hawkers within the town centre.

## **Monitoring of the Collection of Bus Toll Fees**

The Public Health Department monitors the collection of bus toll fees from the bus owners using the Jan Palach North & South traffic centres as per the Municipal Council's Traffic Centre Regulations.

## **Public Toilets**

The Public Health Department manages the public toilets located at:

- Jan Palach North & South traffic centre
- Trou aux Cerfs garden
- SSR Botanical Garden

During the financial year 2017/2018, the cleaning and maintenance of Jan Palach North & South & Trou aux Cerfs were done by private contractors. A paid service for the toilets at Jan Palach South and at Trou aux Cerfs is still being operated by private contractor Atics Ltd.

## **Cleaning of Drains**

The drains of the town are cleaned regularly by in-house labour as well as by private contractors Atics Ltd and Maxiclean Ltd.

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

- Rivers and rivulets approximately 20 kms.- Twice yearly
- Natural drains approximately 80 kms.- Twice yearly
- Covered drains approximately 100 kms.- Once yearly

## **Management of Market and Fairs**

The Public Health Department manages the following market, fair and other commercial spaces within the township:

- Curepipe Market/New Kiosk
- Square Bruce Temporary Fair/Food Corner
- Le Forum Fair

## **Major Achievements of the Public Health Department During the Year 2017/2018**

Upgrading of Bigarade Cemetery including:

- Tarring of Bigarade Cemetery
- Fencing of the New Muslim Section (4 Acres) at the Bigarade Cemetery
- Construction of drains along 1 acre at the New Muslim Section at the Bigarade Cemetery
- Asphaltting of Alleys along one acre at the New Muslim Section at the Bigarade Cemetery
- Fixing of lighting points at the New Muslim Section at the Bigarade Cemetery
- Fixing of a 9000L Water Tank

## Welfare Department



The Welfare Department provides services to the citizens in the field of education, culture, sports and leisure for the citizens of Curepipe.

The facilities by the Welfare Department are:

- Provision/organisation of sports social and cultural activities
- Promotion of sports in collaboration with local sports teams / clubs/NGOs
- Provision of free pre-primary education
- Enhance literacy by facilitating access to books, magazines, internet and also through availability of municipal infrastructures
- Upgrading/ Rehabilitation of playing grounds
- Free use of infrastructure with lighting facilities:
  - Basketball pitch
  - Children recreational parks
  - Football grounds
  - Petanque courts
  - Social halls
  - Sports complexes
  - Volleyball pitches





## List of Activities for the Year 2017 / 2018

SN	ACTIVITY	DATE	VENUE
1	Le Tour de l'Amitié	27 July 2017	Departure Municipal Yard
2	Participation in Trophée International de Port Louis U11 and U13	05 and 06 August 2017	Port Louis
3	Eid-UI- Fitr Celebration	13 August 2017	Municipal Yard
4	Bal Retro	13 August 2017	Municipal Yard
5	Visit of delegation from the People's Government of Meizhou sister city	31 August 2017	Municipal Council Room
6	Father Laval Pilgrimage	09 September 2017	Abercombie, St Croix
7	Financial assistance to sports club	12 September 2017	Municipal Council of Curepipe
8	Divali Celebration 2017	21 October 2017	Town Hall Yard
9	Active Health Care and Blood Donation	22 October 2017	Town Hall Yard
10	Participation in AUA- petanque competition	12 November 2017	Town Hall Yard
11	Celebration of International World Aids Day in collaboration with AILES	02 December 2017	Town Hall yard
12	Simulation Exercise for Landslide	08 December 2017	Henry Robert Street Forest Side
13	Recreational Day for Persons with Disabilities	09 December 2017	Town Hall Yard
14	Sports Day- Launching of Quick Pass Ball, Judo for the handicapped athletes, petanque competition and demonstration of speedminton	10 December 2017	Town hall Yard
15	Inauguration of the Municipal Cloakroom at residence Loyseau	10 December 2017	Residence Loyseau
16	Cavadee Celebration	21 January 2018	Temples in Curepipe
17	Curepipe Football Challenge Shield-knock out Tournament	February and March 2018	Sir Winston Churchill Stadium, Mangalkhan & Les Casernes Football Ground
18	Mahashivratre Festival	February 2018	S.S.R. Botanical Garden



19	Final of Curepipe Football Challenge Shield & Football Gala Match between Jeunesse Sportive St Pierroise Ile de la Réunion & Club M	10 March 2018	New George Stadium
20	Independence and Republic Day Celebration Celebration-Recreational Activities	10 March 2018	New George Stadium
21	Flag Raising Ceremony for Employees	11 March 2018	Town Hall Yard
22	Medal Award Ceremony and Garden Tea Party	March 2018	Council Room and SSR Botanical Garden
23	Happiness Day	20 March 2018	Lake Point
24	Ougadi	26 March 2018	St Joseph Hall
25	JG United Green –Sensitization Programme	07 April 2018	Town Hall Yard
26	Spring Festival Celebration	08 April 2018	Malartic Hall
27	EHV Education: Walk and Exhibition	21-29 April 2018	Municipal Art Gallery Malcolm de Chazal
28	Varusha Pirappu celebration	21 April 2018	Municipal Yard
29	Earth Day	22 April 2018	Municipal Yard
30	Shivaji Day 2017	04 May 2018	Hall 16eme Mille
31	La Grande Lessive in collaboration with Lycée Labourdonnais-Drawing exhibition	16 May 2018	Lake Point
32	Reception Laureates and sportsmen 2017	06 June 2018	Council Room
33	Signature of MOU with Mangalkhan Sports Club	14 June 2018	Council Room
34	Music Day Celebration	22 June 2018	Square Bruce Traffic Centre Yan palach South
35	Participation of Curepipe Team in Relais Marathon de Quatre Bornes	24 June 2018	Arteries of Curepipe

## Events highlights throughout the Year 2017 / 2018

### Bal Retro in the Municipal Yard



### Eid Ul Fitr Celebration



## Sports Day- Launching of Quick Pass Ball, Judo for the handicapped athletes, petanque competition and demonstration of speed-minton in Town hall Yard



## Christmas Celebrations





## Vintage Car Expo



## La Grande Lessive-Drawing Exhibition





## Varusha Pirappu



## Spring Festival



## Active Health Care and Blood Donation



## JG United Green Sensitization Programme





## Earth Day



## Kickboxing



## Divali Celebrations



## Shivaji Day





## Recreational day for persons with disabilities



## Signature of MOU with Mangalkhan Sports Club







# Land Use & Planning Department



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

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

## **Roles and Responsibilities**

The Land Use and Planning Department is responsible:

- To register, process and submit applications for Building and Land Use Permits to the Permits and Business Monitoring Committee (PBMC) for determination.
- To attend to complaints from members of the public in relation to matters pertaining to land use and development.
- To advise members of the public on matters relating to development criteria and procedures.
- To represent the Council in meetings namely: the Land Conversion Committee, the Environment Impact Assessment / Preliminary Environmental Report EIA/PER Committee, the Morcellement Board, amongst others.
- To defend the stand of the Council before the Environment and Land Use Appeal Tribunal when appeals are lodged against the decisions of the Permits and Business Monitoring Committee.
- To maintain and update the cadastre of the town of Curepipe.
- To carry out ex-post control visits and enforcement to ascertain compliance with approved plans and permits.
- To issue Planning Clearances for exempt developments prior to payment of Trade Fee.
- To carry out site visits and serve notices for illegal construction/developments.

## Legislations and Planning Framework

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

- Town and Country Planning Act 1954
- Planning and Development Act 2004
- Building Control Act 2012
- Local Government Act 2011
- Environment Protection Act 2002
- River Reserves and Canals Act 1863
- Outline Planning Scheme
- Planning Policy Guidance

## Staffing and Hierarchy

The Land Use and Planning Department of the Municipal Council of Curepipe comprises 15 staff inclusive of a Head of Department, 1 Planning and Development Officer, 1 Acting Senior Building Inspector, 1 Office Management Assistant, 3 Building Inspectors, 1 Cadastral Officer, 1 Cadastral Assistant, 4 Assistant Building Inspector, 1 OMA, 1 WPO and 1 Attendant.

## Statistics

- Number of applications for Building and Land Use Permit registered since July 2017 to June 2018: 700
- Number of permits issued: 536
- Number of applications under process and kept in abeyance as incomplete: 137
- Number of applications refused: 27
- Number of exempt applications processed: 455
- Number of cases presently before the District Court of Curepipe: 45
- Number of cases awaiting to be lodged: 10
- Number of cases before the Land Use and Appeal Tribunal: 12
- Number of cases before the Supreme Court (Council as co-respondent): 3
- Number of notices served: 168

# Public Infrastructure Department



## The Public Infrastructure Department is responsible for the following services:

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





Capital Project 2017/18 - Ward 1				
Sn	Project	Funding		
		NDU	MOLG	Municipal
1	Repairs of lighting at Loyseau			95,225.00
2	Construction of cloakroom, Mangalkhan	3,000,000.00		
Sub Total		3,000,000.00	-	95,225.00
Total (Rs) for Ward 1			3,000,000.00	

Capital Project 2017/18 - Ward 2				
Sn	Project	Funding		
		NDU	MOLG	Municipal
1	Upgrading of yard and blockwall fence at Engrais Martial		309,925.00	
2	Construction of staircase, supply and fixing of handrails at Engrais Martial Social Hall			493,350.00
3	Construction of petanque pitch and kiosk at Dr James Burty David Gymnasium, Curepipe		2,352,900.00	
4	Supply and fixing of solar street light at James Burty David Gymnasium			92,115.00
Sub - Total (Rs)		-	2,662,825.00	585,465.00
Total (Rs) for Ward 2			3,248,290.00	

Capital Project 2017/18 - Ward 3				
Sn	Project	Funding		
		NDU	MOLG	Municipal
1	Resurfacing of roads			
	Camp le Vieux		2,000,000.00	
Sub - Total (Rs)		-	2,000,000.00	-
Total (Rs) for Ward 3			2,000,000.00	



Capital Project 2017/18 - Ward 4				
Sn	Project	Funding		
		NDU	MOLG	Municipal
1	Cite Pitot - Demolition works			144,750.00
2	Construction of Kiosks and covering of drain at Municipal Yard, Curepipe		695,175.00	
3	Installation of Children equipment in Municipal Yard, Curepipe		136,850.00	
4	Supply and fix of one gate			
5	Construction of fencing and kiosks at 'Paul et Virginie' Town Hall Yard		1,716,605.00	
6	Partitioning works at Ex-Welfare Department			245,546.00
Sub - Total (Rs)		-	2,548,630.00	390,296.00
Total (Rs) for Ward 4			2,938,926.00	

Capital Project 2017/18- Ward 5				
Sn	Project	Funding		
		NDU	MOLG	Municipal
1	Construction and Tarring of New Roads at Bigarade Cemetery			3,511,582.50
2	Supply, fixing and commissioning of children play equipment at SSR Botanical Garden		500,000.00	
3	Upgrading of children playground at SSR Botanical Garden, Curepipe		488,290.00	
4	Resurfacing of roads at Cite Joachim		1,000,000.00	
Sub - Total (Rs)		-	1,988,290.00	3,511,582.50
Total (Rs) for Ward 5			5,499,872.50	

## Finance Department



The Finance Department comprises of the following sections:

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

The functions of the Finance Department include amongst others:

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

## Trends & Challenges

### Major Constraints and Challenges and how they are being addressed

#### Arrears of Revenue

As per sections 101 and 102 of the Local Government Act 2011, as amended, recovery of arrears for Local rate should be recovered by Summary process under the Recovery of State Debts.

The District court has fixed a maximum of 20 cases that it can entertained per week as it has to deal with cases of other institutions. Hence, this renders slow the recovery of debts by the council.

Prior to the introduction of the Business facilitation Act 2006, an owner of a property who intended to sell his/her property had to obtain a clearance certificate from the council, certifying that there is no outstanding debt on that particular property. The issue of that certificate has been abolished since the proclamation of the aforesaid Act. Hence, previous owners are not legally obliged to settle their outstanding rates before proceeding to the sale of their properties.

The issue of clearance certificate needs to be reintroduced to enable the Council to recover its outstanding debts.

#### Street Lighting Costs

The traditional street lighting generates high cost of electricity charges which has an impact on the budget of the Council.

The Council is replacing the traditional street lighting by LED lanterns to be in line with the Government Policy in the context of “Maurice Ile Durable” in order to promote a friendly and sustainable environment to save cost on electricity consumption.



## **Risk and Management, citizen oriented initiatives and Good Governance**

### **Internal Audit and Internal Control**

The internal control section at the Municipal Council, is headed by the Principal Internal Control officer and is assisted by 2 Internal Control/Senior Internal Control Officers. It is designed to provide assurance regarding:

- efficiency and effectiveness of operations in the Council
- compliance with applicable laws, regulations and instructions as well as policies and established procedures
- prevention of fraud and irregularities
- preparation of an Internal Audit plan at the start of the fiscal period to cover the core activities of the Council and to ensure adherence to completeness, accuracy and reliability of financial and operational processes.

## **Financial Performance**

The Revenue of the Council is classified as follows:

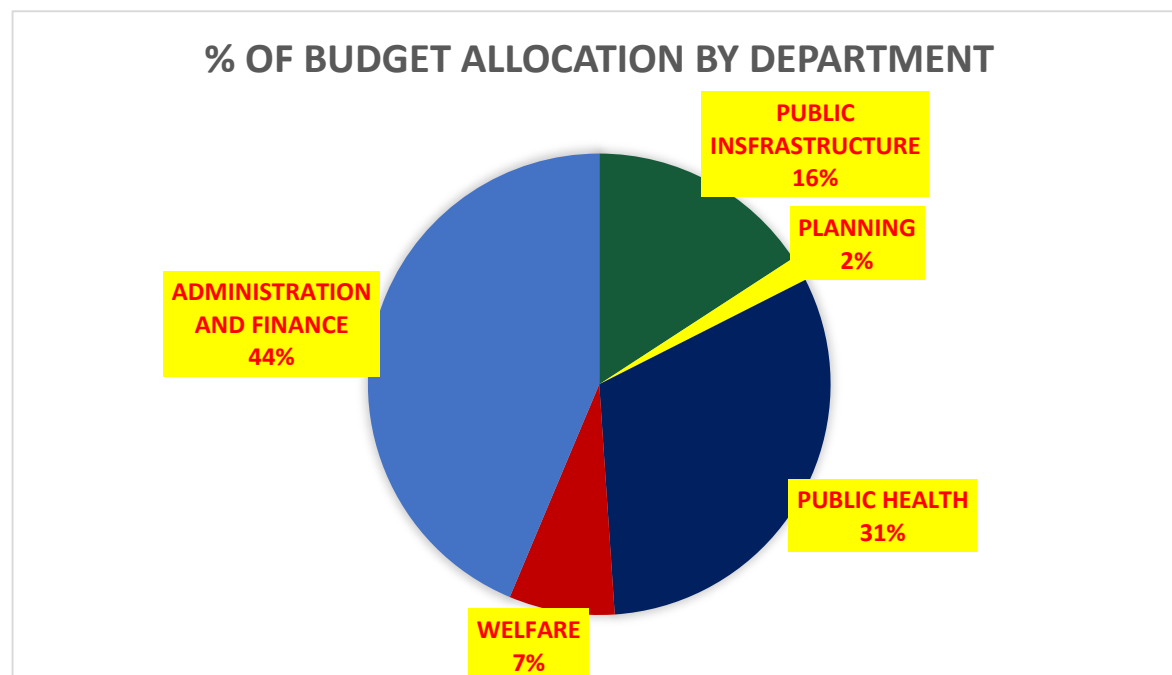
- Government Grant in Aid
- General Rate
- Investment Income
- Rentals
- Fees under 12<sup>th</sup> Schedule
- Permits
- Other Income

The main source of revenue is the annual Grant in Aid received from Central Government amounting to Rs 293,192,950.00 which represents 79 % of the Council's total revenue for the financial year 2017/2018.

## Performance Based Budget

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

The total approved recurrent budget of the Council for the Fiscal Year 2017/ 2018 was Rs. 380,944,134.00 for distribution among the different departments as shown in the table below:

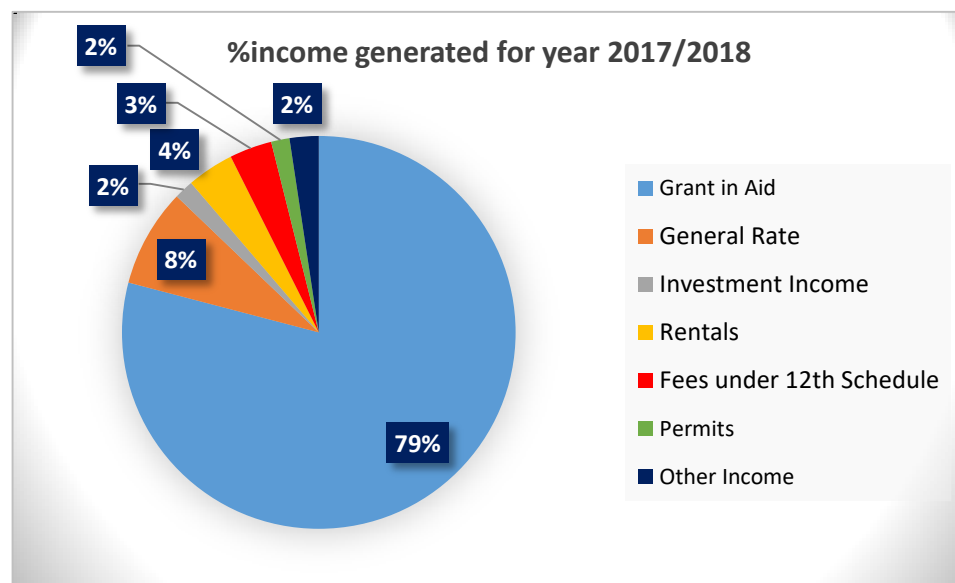


## Revenue collected for Fiscal Year 2017/2018

Source of Income	Estimates (Rs)	Actual Collected (Rs)
Grant In Aid	301,000,000.00	314,756,646.00
General Rate	31,800,000.00	32,188,819.00
Investment Income	5,625,000.00	6,329,118.00
Rentals	15,825,200.00	15,362,983.00
Fees under 12 <sup>th</sup> Schedule	13,900,000.00	13,871,175.00
Permits	4,450,000.00	5,992,872.00
Other Income	9,788,000.00	9,489,660.00

## Analysis of actual revenue for July 2017 - June 2018

Below is an illustration of revenue collected by the Municipal Council





## STATEMENT OF FINANCIAL POSITION AS AT 30 JUNE 2018

	NOTES	30-Jun-18 Rs	30-Jun-17 Rs
<b>ASSETS</b>			
<b>CURRENT ASSETS</b>			
Inventories		1,816,193	1,612,126
Investment	1	251,892,575	171,000,000
Receivables	2	83,782,820	81,957,611
Advances		6,312,645	6,706,525
Cash and Cash Equivalent		91,618,310	174,218,465
<b>NON CURRENT ASSETS</b>			
Plant Property and Equipment	3	241,036,621	322,941,624
Public Infrastructure	4	594,492,906	444,712,266
Land	5	3,251,257	3,251,257
<b>LIABILITIES</b>			
<b>CURRENT LIABILITIES</b>			
Payables	6	35,401,918	40,086,814
Employee Benefits-	7	11,621,774	12,573,952
Payment received in advance		11,604,915	13,238,779
Deferred Income		18,122,979	
Deposits		704,328	574,599
<b>NET CURRENT ASSETS/( LIABILITIES)</b>		<b>357,966,629</b>	<b>369,020,583</b>
<b>LESS: NON CURRENT LIABILITIES</b>			
Employee Retirement Benefit Obligations	8	(738,037,704)	(153,121,069)
<b>NET ASSETS</b>		<b>458,709,709</b>	<b>986,804,661</b>
<b>RESERVES</b>			
Accumulated Deficit		(5,450,036)	0
Reserves		464,159,744	986,804,661
<b>TOTAL NET ASSETS/EQUITY</b>		<b>458,709,709</b>	<b>986,804,661</b>

Approved by Council at its meeting of 28 September 2018

His Worship Hans Berté Margueritte  
Mayor of Curepipe

F. S. Kiow San  
Chief Executive

## STATEMENT OF FINANCIAL PERFORMANCE FOR THE YEAR ENDED 30.6.2018

	NOTES	Year ended 30 June 2018 Rs	Year ended 30 June 2017 Rs
<b>REVENUE FROM NON EXCHANGE TRANSACTION</b>			
Government Grant	9	295,915,010	283,063,278
Property Tax		33,803,057	37,241,802
Trade Fees		16,435,775	20,852,050
<b>REVENUE FROM EXCHANGE TRANSACTION</b>			
Permits		6,038,321	6,098,864
Rentals		16,670,146	11,978,576
Other Income		11,477,194	20,742,843
<b>Total Revenue</b>		<b>380,339,503</b>	<b>379,977,413</b>
<b>EXPENSES BY NATURE</b>			
Compensation of Employees	10	174,960,178	200,621,300
Employer Social Benefits	11	79,676,437	65,544,048
Utilities	12	17,140,882	25,409,052
Motor Vehicle Expenses	13	4,210,181	3,784,101
Repairs and Maintenance		10,900,194	11,900,306
Other Goods and Services		63,480,454	56,328,167
Grants and Subsidies		1,269,577	1,965,500
Depreciation and Amortisation	14	28,224,461	0
General Expenses	15	5,730,868	13,130,188
Finance Cost		0	
<b>Total Expenses</b>		<b>385,593,233</b>	<b>378,682,662</b>
<b>Surplus/Deficit</b>		<b>-5,253,730</b>	<b>1,294,751</b>
Other Gains/(Losses)			
Loss on disposal of assets		-196,306	0
<b>Surplus/Deficit for the year</b>		<b>-5,450,036</b>	<b>1,294,751</b>





## STATEMENT OF CASH FLOW FOR YEAR ENDED 30 JUNE 2018

	Notes	Year ended 30 June 2018 Rs	Year ended 30 June 2017 Rs
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>			
Receipts			
Government Grant		314,756,646	328,564,218
Property Tax		32,188,819	35,847,746
Trade Fees		13,871,175	20,322,225
Permits		5,992,872	6,098,864
Rentals		15,362,983	11,978,576
Other Income		9,489,660	16,460,349
Payments			
Compensation of Employees		(183,024,686)	(173,371,702)
Employer Social Benefits		(79,428,768)	(64,592,361)
Grants and Subsidies		(1,269,577)	(1,965,500)
Other Payments		(96,073,694)	(112,874,697)
<b>Net cash flow from Operating activities</b>		<b>31,865,431</b>	<b>66,467,718</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>			
Acquisition of Non-Current Assets		(33,799,511)	(39,147,302)
Proceeds from sale of Non-Current Assets		226,500	398,800
Investments made during year		(251,892,575)	(173,125,000)
Investments matured during year		171,000,000	250,684,843
<b>Net cash flow from investing activities</b>		<b>(114,465,586)</b>	<b>38,811,341</b>
<b>CASH FLOW FROM FINANCING ACTIVITIES</b>			
Proceeds from Borrowings		0	0
Repayment of Borrowings		0	0
Net Cash flow from Financing activities		0	0
<b>Net Increase/(decrease) in Cash and Cash Equivalents</b>		<b>(82,600,155)</b>	<b>105,279,059</b>
Cash and Cash Equivalents at beginning of period		174,218,465	68,939,406
<b>Cash and Cash Equivalents at end of year</b>		<b>91,618,310</b>	<b>174,218,465</b>



### Notes to the Cash Flow Statement

IPSAS 2.27 allows entities to report Cash Flows from Operating activities using either the Direct Method or the Indirect Method. The Council presents its Cash Flow using Direct Method. IPSAS 2.42 permits interest paid to be shown as operating or financing activities and interest received to be shown as operating or interesting activities as deemed relevant for the entity. The Council has elected to classify interest received as cash flows from Operating Activities.



## STATEMENT OF CHANGES IN NET ASSETS / EQUITY FOR THE YEAR END 30 JUNE 2018

	General Fund	Pension Fund Prior to 2008	Revaluation Reserve	Accumulated Deficit /Surplus	Total
	Rs	Rs	Rs	Rs	Rs
Balance at 01 July 2018)	981,934,647	109,896,718	0	0	981,934,647
Surplus for the year				-5,450,036	-5,450,036
Revaluation of Assets			77,362,787		77,362,787
Adjustment for the year					
Withdrawal during the year		-1,568,638			-1,568,638
Additional contribution from savings under recurrent expenditure		260,770			260,770
Prior Year Adjustment for Pension Fund	- 680,889,770				
Prior Year Adjustment for Vacation Leave	-22,836,769				
<b>Balance at 30 June 2018</b>	<b>278,208,108</b>	<b>108,588,850</b>	<b>77,362,787</b>	<b>-5,450,036</b>	<b>1,052,539,529</b>



**Statement of Comparisons of Budget and actual amounts collected for year ended 30 June 2018**

**REVENUE**

<b>Revenue Items</b>	<b>Description</b>	<b>Estimates 2017/2018</b>	<b>Actual Amount received</b>	<b>Difference</b>
11,310,003	Local Rate	31,800,000	32,154,403	354,403
11,310,003	General Rate - Self Assessment		1,561,592	1,561,592
11,450,009	Trade Fee	13,900,000	13,871,175	-28,825
14,110,060	Interest Income	5,625,000	6,329,118	704,118
14150003	Lease of land	1,944,000	2,107,418	163,418
14,150,006	Town Hall		0	0
14,150,006	House Rent	45,600	127,960	82,360
14,150,006	Jan Palach	375,000	0	-375,000
14,150,006	Cité Atlee	600	0	-600
14,150,006	Fees from Gymnasium	700,000	670,765	-29,235
14,150,006	Rental of Art Gallery	10,000	1,200	-8,800
14,150,006	Commercial Space	1,200,000	1,177,046	-22,954
14,150,006	Rental of Charles Regnaud Multipurpose Complex	400,000	163,339	-236,661
14,150,010	Rental Teste de Buch	50,000	0	-50,000
14,150,006	Rental of Square Bruce	4,100,000	2,970,250	-1,129,750
14150007	Rental & Right of occupation - Curepipe Market, Fairs Le Forum & Kiosk, Mangalkhan fair	7,000,000	5,468,980	-1,531,020
14150008	Advertising Space	600,000	424,980	-175,020
14,220,065	Advertisement & Publicity	2,700,000	2,195,893	-504,107
14,220,067	Cremation Fees	600,000	516,000	-84,000
14,220,067	Burial Fees	75,000	213,400	138,400
14,220,067	Fees for Maintenance of Graves	1,500,000	0	-1,500,000
14,220,068	Membership Fee	50,000	30,812	-19,188
14,220,068	Photocopy	8,000	2,773	-5,227
14,220,068	Library-Internet	10,000	65,648	55,648
14,220,068	Library Fines	35,000	94,934	59,934
14,220,071	Bus Toll	3,100,000	3,011,750	-88,250
14,220,072	Trade & Refuse Collection	0	8,000	8,000
14,220,216	BLP fees	3,000,000	2,206,547	-793,453
14,220,216	Processing fee for BLP	700,000	392,245	-307,755
14,220,216	Obstruction of road	150,000	42,650	-107,350
14,220,216	Excavation	600,000	326,350	-273,650
14,220,216	Enclosure	0	9,850	9,850
14,599,999	Fees from Football Matches	200,000	47,710	-152,290

**Statement of comparison of Budget and actual amounts collected for year ended 30 June 2018**

**REVENUE**

Revenue Items	Description	Estimates 2017/2018	Actual Amount received	Difference
14,599,999	Tender Documents	50,000	15,300	-34,700
14,599,999	Refund of court fees	125,000	41,550	-83,450
14,599,999	Fees from paid toilets	95,000	238,000	143,000
14,599,999	Fees for use of minibus	100,000	73,846	-26,154
14,599,999	Other Revenue Income	540,000	1,799,743	1,259,743
	Sub-Total	81,388,200	76,797,634	-4,590,566
13,310,001	Government Grant- Grant in aid	293,025,000	291,796,850	-1,228,150
13,310,001	Other Grants		1,970,825	1,970,825
	<b>TOTAL</b>	<b>374,413,200</b>	<b>370,565,309</b>	

**NOTE:**

General Rate:

An amount of Rs 9,437,350.02 was collected in period 2016/2017 but relates to rates for financial year 2017/2018

Actual Collection may include Payment for previous year's tax.





**Statement of Comparison of Budget and Actual amounts as at 30 June 2018 Recurrent Expenditure – Administration & Finance Department**

Item No	Details	Budget 2017/18	Revised Budget 2017/2018	Total Expenditure	Variance
21	Compensation of Employees	70,331,681	68,778,681	68,034,377	744,304
21110	Personal Emoluments	32,560,210	31,160,210	31,072,717	87,493
21110001	Salaries	32,560,210	31,160,210	31,072,717	87,493
21110	Other Personal Emoluments	27,307,671	27,410,671	27,354,477	56,194
21110002	Salary Adjustment / Compensation	1,240,100	540,100	503,087	37,013
21110004	Allowances	3,996,280	4,049,280	4,049,132	148
21110003	Extra Remuneration	0	0	0	0
21110006	Cash in lieu of sick leave	6,500,000	8,400,000	8,400,000	0
21110009	End-of-year bonus	15,571,291	14,421,291	14,402,259	19,032
21111	Other staff Costs	10,463,800	10,207,800	9,607,183	600,617
21111002	Travelling and Transport	3,419,700	3,419,700	3,171,369	248,331
21111100	Overtime	932,100	1,132,100	974,964	157,136
21111200	Staff Welfare	200,000	200,000	107,038	92,962
21111300	Passage Benefits	5,500,000	5,000,000	4,948,351	51,649
21111400	Employee Expenses	412,000	456,000	405,461	50,539
212	Contributions	21,499,507	20,399,507	18,875,069	1,524,438
21210001	Contribution to Employees Welfare Fund	2,641,375	2,641,375	1,879,062	762,313
21210002	Contribution to Family Protection Scheme	2,952,492	2,952,492	2,451,137	501,355
21210003	Contribution to Pension Fund	15,905,640	14,805,640	14,544,870	260,770
22	Goods and Services	10,915,821	13,507,442	11,090,479	2,416,963
22010	Cost of Utilities	1,837,800	1,837,800	1,795,861	41,939
22010001	Electricity	765,000	765,000	738,711	26,289
22010002	Telephone	992,800	992,800	992,800	0
22010003	Water	80,000	80,000	64,350	15,650
22020	Fuel and Oil	449,300	449,300	431,397	17,903
22020001	Fuel, Oil and Tyres	449,300	449,300	431,397	17,903
22040	Office Equipment and Furniture	830,500	830,500	165,000	665,500



22040001	Office Equipment	651,500	651,500	109,740	541,760
22040002	Office Furniture	179,000	179,000	55,260	123,740
22050	Office Expenses	900,500	1,150,500	961,867	188,633
22050002	Cleaning materials	68,500	68,500	45,920	22,580
22050001	Postages	600,000	850,000	753,982	96,018
22050003	Office Sundries	232,000	232,000	161,965	70,035



**Statement of Comparison of Budget and actual amounts as at 30 June 2018 Recurrent  
Expenditure – Administration & Finance Department**

Item No	Details	Budget 2017/18	Revised Budget 2017/2018	Total Expenditure	Variance
22060	Maintenance	1,511,300	1,961,300	1,101,118	860,182
22060001	Maintenance - Buildings	210,000	210,000	122,920	87,080
22060003	Repairs & Maintenance - Equipment	200,000	200,000	139,256	60,744
22060004	Repairs & Maintenance - Vehicles	228,200	228,200	99,429	128,771
22060005	Maintenance - IT Equipment	800,000	1,250,000	721,551	528,449
22060006	Maintenance - Furniture & Fittings	31,100	31,100	17,840	13,260
22060013	Material	42,000	42,000	122	41,878
22100	Publications & Stationery	2,744,800	2,744,800	2,130,707	614,093
22100003	Printing and stationery	1,447,000	1,447,000	1,188,995	258,005
22100004	Books and Periodicals	891,800	891,800	550,478	341,322
22100006	Publications	6,000	6,000	6,000	0
22100005	Public Notices (Advertising)	400,000	400,000	385,234	14,766
22110	Overseas Travel	600,000	300,000	299,573	427
22110001	Training, Travelling & Subsistence Allowance	600,000	300,000	299,573	427
22120	Fees	2,041,621	4,233,242	4,204,955	28,287
22120012	Retainer Fees to Legal Advisers	175,000	175,000	172,500	2,500
22120017	Legal Fees	600,000	600,000	600,000	0
22120020	Audit fees	400,000	600,000	600,000	0
22120029	Bank charges	50,000	125,000	99,213	25,787
22120031	Electoral Expenses	816,621	2,733,242	2,733,242	0
22900	Other Goods and Services	9,746,000	8,946,000	7,176,288	1,769,712
22900034	Educational Activities	30,000	30,000	14,574	15,426
22900038	Insurance	1,800,000	1,000,000	1,000,000	0
22900039	Hired and Contracted Services	7,575,000	7,575,000	5,836,069	1,738,931
22900031	Entertainment Expenses / Refreshment	4,000	4,000	1,250	2,750
22900040	Civic Activities	337,000	337,000	324,395	12,605
22900041	Twining Activities	0	0	0	0



**Statement of Comparison of Budget and actual amounts as at 30 June 2018 Recurrent  
Expenditure – Administration & Finance Department**

Item No	Details	Budget 2017/18	Revised Budget 2017/2018	Total Expenditure	Variance
244	Debt on Borrowing	0	0	0	0
24400001	Debt Redemption (Internal loan - interest free)	0	0	0	0
273	Employer Social Benefits	53,500,000	60,345,379	60,345,379	0
27310002	Pensions	48,500,000	49,670,000	49,670,000	0
27310003	Gratuities	5,000,000	10,675,379	10,675,379	0
283	Contribution	400,000	400,000	393,433	6,567
28300002	Contribution to Fire Services	0	0	0	0
28300003	Contributions for renewal of assets	0	0	0	0
28300004	Subscriptions	350,000	350,000	343,433	6,567
28300006	Contribution to Cyclone & Natural Disaster Relief Fund	50,000	50,000	50,000	0
	Grand Total	166,393,009	172,377,009	165,915,026	6,461,983



**Statement of Comparison of Budget and actual amounts as at 30 June 2018 Recurrent  
Expenditure – Provision of Services and Other Facilities**

Item No	Details	Budget 2017/18	Revised Budget 2017/2018	Total Expenditure	Variance
21	Compensation of Employees	120,477,385	118,793,385	115,042,326	3,751,059
21110	Personal Emoluments	98,537,620	95,237,620	93,813,105	1,424,515
21110001	Salaries	98,537,620	95,237,620	93,813,105	1,424,515
21110	Other Personal Emoluments	4,397,452	5,413,452	4,399,915	1,013,537
21110002	Salary Adjustment / Compensation	721,212	2,516,212	2,206,570	309,642
21110003	Extra Remuneration	0	321,000	320,235	765
21110004	Allowances	3,676,240	2,576,240	1,873,110	703,130
21111	Other staff Costs	17,542,313	18,142,313	16,829,306	1,313,007
21111002	Travelling and Transport	8,790,662	8,790,662	8,101,631	689,031
21111100	Overtime	8,182,701	8,782,701	8,312,259	470,442
21111200	Staff Welfare	447,000	447,000	385,391	61,609
21111400	Employee Expenses	121,950	121,950	30,025	91,925
22	Goods and Services	43,158,580	38,858,580	28,768,553	10,090,027
22010	Cost of Utilities	16,598,010	16,598,010	15,348,697	1,249,313
22010001	Electricity	15,391,650	15,391,650	14,277,771	1,113,879
22010002	Telephone	237,960	237,960	202,907	35,053
22010003	Water	968,400	968,400	868,018	100,382
22020	Fuel and Oil	4,280,000	4,280,000	3,131,179	1,148,821
22020001	Fuel, Oil and Tyres	3,080,000	3,080,000	2,199,848	880,152
22020006	Fuel and Oil - Plant & Equipment	1,200,000	1,200,000	453,227	746,773
22030	Rent	150,000	150,000	94,575	55,425
22030003	Hire of Plants & vehicles	150,000	150,000	94,575	55,425
22030006	Lease of land	0	0	0	0
22040	Office Equipment and Furniture	819,000	819,000	406,767	412,233
22040001	Office Equipment	538,000	538,000	345,374	192,626
22040002	Office Furniture	281,000	281,000	61,394	219,606
22050	Office Expenses	271,120	271,120	123,102	148,018
22050003	Office Expenses	156,920	156,920	67,613	89,307
22050002	Cleaning expenses	114,200	114,200	55,489	58,711





**Statement of Comparison of Budget and actual amounts as at 30 June 2018 Recurrent  
Expenditure – Provision of Services and Other Facilities**

Item No	Details	Budget 2017/18	Revised Budget 2017/2018	Total Expenditure	Variance
22060	Maintenance	20,467,350	16,167,350	9,158,182	7,009,168
22060001	Maintenance - Buildings	1,526,100	1,526,100	821,407	704,693
22060002	Maintenance -Other structures	297,000	297,000	287,800	9,200
22060003	Repairs & Maintenance - Equipment	137,000	137,000	42,638	94,362
22060004	Repairs & Maintenance - Vehicles	1,605,000	1,605,000	931,707	673,293
22060011	Maintenance - Drains	1,300,000	1,300,000	359,814	940,186
22060006	Maintenance - Furniture & Fittings	14,500	14,500	0	14,500
22060010	Maintenance of Grounds	1,308,250	1,308,250	647,754	660,496
22060013	Materials	2,602,073	2,602,073	651,017	1,951,056
22060014	Small Plants & Tools (Loose Tools)	577,427	577,427	317,782	259,645
22060016	Maintenance - Street Lighting	1,900,000	1,900,000	1,228,802	671,198
22060017	Maintenance - Roads	9,025,000	4,725,000	3,695,376	1,029,624
22060018	Road Names Plates and Indicating Panels	175,000	175,000	174,086	914
22100	Publications & Stationery	563,100	563,100	506,051	57,049
22100003	Printing and stationery	553,500	553,500	506,051	47,449
22100004	Books and Periodicals	9,600	9,600	0	9,600
22100005	Public Notices (Advertising)	0	0	0	0
22120	Fees	10,000	10,000	0	10,000
22120001	Fees	10,000	10,000	0	10,000
22900	Other Goods and Services	49,250,160	50,570,993	46,638,266	3,932,727
22900031	Entertainment Expenses	542,500	542,500	485,893	56,607
22900033	Cultural Activities	5,217,800	6,538,633	3,519,335	3,019,298
22900034	Educational Activities	245,000	245,000	145,373	99,627
22900035	Social Activities	187,000	187,000	54,722	132,278
22900036	Sports Activities	1,470,000	1,470,000	884,673	585,327
22900038	Insurance	0	0	0	0
22900039	Hired and Contracted Services	40,777,860	40,777,860	40,749,195	28,665
22900040	Honorary freedom	160,000	160,000	149,075	10,925



22900041	Twinning Activities	250,000	250,000	250,000	0
22900042	Bulky Waste Collection	400,000	400,000	400,000	0

**Statement of Comparison of Budget and actual amounts as at 30 June 2018 Recurrent  
Expenditure – Provision of Services and Other Facilities**

Item No	Details	Budget 2017/18	Revised Budget 2017/2018	Total Expenditure	Variance
26	Grants	1,665,000	1,665,000	926,144	738,856
26312012	Grant to Associations (Centre De Solidarite)	1,100,000	1,100,000	505,000	595,000
26312013	Grant to Associations (Distress Welfare Grant )	60,000	60,000	26,500	33,500
26312014	Grant to Associations (Voluntary Associations)	100,000	100,000	19,000	81,000
26312015	Grant to Associations (Solidarite & La Justice)	75,000	75,000	65,000	10,000
26312016	Grant to Associations (Regional Sport Clubs)	30,000	30,000	10,644	19,356
26312017	Grant to Associations (Municipal Sports Council)	300,000	300,000	300,000	0
31	Acquisition of Non- Financial Assets	0	0	0	0
31121801	Tipper Lorry 7 Tons	0	0	0	0
31122802	Equipment and Tools	0	0	0	0
31122806	2 Compactor Lorries	0	0	0	0
31113034	Minibus (Coach)	0	0	0	0
31113401	Renovation Athlee Football Ground/Loretto Convent	0	0	0	0
31113410	Contributions for renewal of assets	0	0	0	0
	<b>Grand Total</b>	<b>214,551,125</b>	<b>209,887,958</b>	<b>191,375,288</b>	<b>18,512,670</b>

## 1.0 GENERAL INFORMATION

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

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

Its main functions are:

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

## **2.0 BASIS OF PREPARATION**

### **a) Statement of compliance**

The Financial Statements of the Municipal Council of Curepipe have been prepared for the first time in accordance with the International Public Accounting Standards (IPSAS) issued by the International Public Sector Accounting Standard Board (IPSASB) which is a board of the International Federation of Accountants. The Council has applied IPSAS 33 on the first time adoption of accrual basis. IPSAS 33 provides guidance and exemptions for entities that are transmitting on accrual basis IPSAS and will have an impact on Councils' Financial Statements.

### **b) Going Concern**

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

### **c) Use of estimates and judgments**

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

In the application of the Council's accounting policies, Management are required to make judgments, estimates and assumptions about the carrying amounts of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on actual results may differ from these estimates.

The estimates and underlying assumptions are historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates. The Estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognized in the period in which the estimate is revised. If the estimate affects only that period or in the period of revision and future periods if the revision affects both current and future periods. Estimates include but are not limited to valuation of inventories, accounts receivable accrued charges and degree of impairment of property, Plant and Equipment.

**d) Functional and Presentation of Currency**

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

**e) Measurement base**

The Accounting principles recognized as appropriate for the measurement and reporting of the financial performance, cash flow and financial position on an accrual basis using historical cost are followed in the preparation of the Financial Statements. Cash Flow statement has been prepared using the direct method.

**2.1 ACCOUNTING POLICIES**

The principal accounting policies of the Council are as follows:

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. The general policy of the Council is to recognize revenue on accrual basis with the substance of the relevant agreement. Revenue is recognized as deferred income when there is a related condition attached that would give rise to a liability to repay the amount.

The Council's revenue is earned from exchanged and non – exchanged transactions and measured as fair value of consideration received or receivable.

Exchange transactions are transactions in which one entity received assets or services or has liabilities extinguishes and directly gives approximately equal value primarily in the form of cash, goods, services or use of assets to another entity in exchange.

Non exchange transactions are transactions that are not exchange transactions. In non-exchange transactions an entity either receives value from another entity without directly giving approximately equal value to another entity without directly receiving approximately equal value in exchange.



## Revenue Recognition

Revenue is recognized to the extent that it is probable that the economic benefits will flow to the Municipal Council and the revenue can be reliably measured, regardless of when the payment is received.

The general policy of the Council is to recognize revenue on an accrual basis with the substance of the relevant agreement. Revenue is recognized as deferred income when there is a related condition attached that would give rise to a liability to repay the amount.

Financial reporting of revenue arising from exchange transactions when one entity receives asset or services, or has liabilities exchanged, and directly gives approximately equal value in the form of cash, goods, services or use of assets to another entity in exchange. Non-exchange transactions are those transactions where there are no exchange of approximate direct benefits or value between receiving and giving entities.

## Revenue from Exchange Transactions

- **Bus toll fee**

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

- **Rental income**

Rent income arising from operating leases on Council properties, advertising space are accounted for on a straight-line basis over the lease terms and is included in revenue in the statement of Financial Performance due to its operating nature.

Rent income arising from stalls of market and fairs and commercial space are accounted for as income on an accrual basis.

- **Building Ordinance fee**

Building and land use permit fee is recognised on the cash basis.

- **Interest Income**

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

- **Other Income**

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

## **Revenue from Non-Exchange Transactions**

- **General Rate**

Every Town Council levies a rate on the owner of any immovable property included in the valuation list. It is based on the net annual value of which exceeds Rs1750.00

- **Trade fee**

It is payable whenever an economic operator or any person carried out a classified trade as stipulated in Section 122(2) of the Local Government Act 2011 as amended . Trade fee receivable and received is recognized on an actual basis.

- **Advertising fee**

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

- **Government Capital Grants**

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

- **Government Grant-In-Aid**

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

**Transfer from other government entities**

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

**(a) Taxes**

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

**Value added Tax**

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

**(b) Investment Property**

Investment property is land or buildings held to earn rentals rather than use in the production of services or for administrative purpose. Investment property is measured initially at its fair value at the date of acquisition or cost including transaction cost. It is recognized as an asset when it is likely that future economic benefits or service potential that are associated with the investment will flow to the Council and the cost or fair value of the investment property can be measured reliably.

Investment property acquired through a non-exchanged transaction is measured at its fair value at the date of acquisition and thereafter, it is measured using the cost model and is depreciated over a 20 years period.

Investment property is de-recognised either when it is disposed or when it is permanently withdrawn from use and it is re-classified in the financial statement.

**(c) Property, Plant and Equipment****(i) Buildings**

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

**(ii) Land is maintained at cost and is not depreciated.**

Land acquired by Council is valued at cost of acquisition and it is not depreciated.

Land transferred by land and real estate promoters to the Council are in principle transferred to the Council at the token amount of MUR 1 per plot and the deed of sale clearly stipulates the condition that the land shall be used only for the purpose for which it has been vested to the Council under the Morcellement Act. Land transferred is capitalized as fixed asset at the date the transfer took place and it is valued at fair value.

Land vested to the Council by the Central Government or other government entities are in fact vested to the Ministry of Local Government and Council is vested with its management, maintenance and administration. These land are for community use and council has no right to dispose it or use for any other purpose. These land are transferred with conditions and they have been recognized in the financial statements at fair value on the date of transfer.

**(iii) Construction of drains, Pavement, Roads/streets, Sports Infrastructure, Street Lighting, Landscape, Bridges, Children Park, Bigarade Crematorium, Traffic Centers, other community infrastructures** are recognized under the public infrastructure and depreciated during their economic useful life. Extension of street lighting network and resurfacing of existing roads are also recognized as fixed assets and thereon depreciated.

**(iv) Cost of patching of roads, fixing of traffic signs and names plates** are charged to the statement of financial performance as expenses in the year they are incurred.

**(v) Electronic Equipment, Furniture and other Equipment, Motor Vehicles** are stated at cost less accumulated depreciation and accumulated impairment losses, and stated at its carrying value.

All property, plant and equipment are stated at cost less accumulated depreciation and impairment losses. Cost includes expenditure that is directly attributable to the acquisition or transfer of the asset. Any replacement of a significant part of an existing fixed asset is disclosed as an individual asset with a specific useful lives and depreciated accordingly. The replacement cost includes major cost of inspection and capitalised to the total cost. All other cost

of repairs and maintenance are recognized in surplus or deficit as incurred.

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

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

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

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

The annual rates are used in the calculation of depreciation:

<b>(1) Public Infrastructure:</b>	10%
<b>(2) Plant Property Equipment:</b>	
Building	2%
Electronic Equipment	25%
Furniture and other Equipment	10%
Motor Vehicles	10%

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

#### **(d) Leases**

Lease is classified as finance lease when all the risks and benefits incidental to ownership of an asset is transferred to the lessee. Though the title is not



transferred to the lessee the asset under finance lease is recognized as asset and liability at the lower of the present value of minimum lease payments and the fair value of the property determined at the inception of the lease. The discount rate used is the incremental borrowing rate or the interest rate implicit in the lease. The land and building element of a lease is considered separately for the purpose of lease classification.

Assets under finance lease is depreciated over its useful economic life. The asset is depreciated over the shorter of the estimated useful life of asset and the lease term when there is no reasonable certainty that council will obtain ownership of the asset by the end of the lease period.

Finance lease payment is apportioned between finance charge and reduction in outstanding lease liability so as to achieve a constant rate of interest on the remaining balance of the liability. Finance cost is recognized as expense in the statement of financial performance.

Finance lease receivable is recognized as asset in the statement of financial position at an amount equal to the net investment in the lease. Revenue received under a finance lease is recognized in the statement of financial performance based on a pattern reflecting a constant periodic rate of return on the Council's net investment.

In an operating lease all risks and rewards incidental to ownership of the asset do not substantially transferred to the Council. Lease payment under an operating lease the rent payment is recognize as expenses in the surplus or deficit on a straight line basis over the lease term. Rent received/receivable from an operating lease agreement is recognised as income on a straight line basis over the lease term under the revenue from exchange transaction in the statement of financial performance.

Asset held under operating lease is disclosed in Council's statement of financial position according to its nature. Any initial direct cost incurred in finalizing an operating lease agreement is capitalized in the carrying amount of the leased asset and recognized them as expense over the lease term on the same basis as the lease revenue.

**(e) Intangible Assets**

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

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

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

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

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

**(f) Impairment of Non-Financial Assets**

At each reporting date, Council assesses whether there is an indication that an asset may be impaired. If any indication exists, or when annual impairment testing for an asset is required, Council estimates the asset's recoverable

amount for cash generating asset and recoverable service amount for non-cash generating asset. A cash generating asset is an asset that is held with the primary objective of generating a commercial return whereas a non-cash generating asset is one from which Council do not intend to realise commercial return.

### **Impairment of Cash Generating Assets**

An asset's recoverable amount is the higher of an asset's or cash generating unit's fair value less cost to sell and its value in use, and it is determined for an individual asset, unless does not generate cash inflows that are largely independent of those from other assets or groups of assets.

When the carrying amount of an asset or the cash generating unit exceeds its recoverable amount, the asset is considered impaired and it is written down to its recoverable amount. Any impairment loss or gain is recognized in the statement of financial performance under other gain or loss.

In computing the value in use, the estimated future cash flows are discounted to their present value using discount rate that reflects current market assessments of the time value of money and the risks specific to the asset. In determining fair value less costs to sell, recent market transactions are taken into account, if available. If no such transactions can be identified, an appropriate valuation model is used.

Impairment losses of continuing operations, including impairment on inventories, are recognized in the statement of financial performance in those expense categories consistent with the nature of the impaired asset.

**Impairment of Non-Cash Generating Assets**

An asset's recoverable service amount is the higher of the non-cash generating asset's fair value less costs to sell and its value in use. Where the carrying amount of an asset exceeds its recoverable service amount the asset is considered impaired and is written down to its recoverable service amount.

The depreciated replacement cost approach has been adopted by Council, where the present value of the remaining service potential of an asset is determined as the depreciated replacement cost of the asset. The depreciated replacement cost is measured as the reproduction or replacement cost of the asset, whichever is lower, less accumulated depreciation calculated on the basis of such cost, to reflect the already consumed or expired service potential of the asset.

The fair value less cost to sell is the market value/price less cost of disposal based on the best available information. An individual assessment of asset is carried out at each reporting date to identify any indication that previously impairment loss may no longer exist or may have decreased. An estimation of the asset's recoverable service amount is carried out. A previously recognized impairment loss is reversed only when there has been a change in the assumptions used to determine the asset's service amount since the last impairment loss was recognized. The reversal is limited so that the carrying amount does not exceed its recoverable service amount, nor exceed the carrying amount that would have been determined, net of depreciation, had no impairment loss been recognized for the asset in prior year. The reversal is recognized in the statement of financial performance under other gain/loss.

**(g) Financial Instruments****FINANCIAL ASSETS**

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

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

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

**Financial Assets at Fair Value through Surplus or Deficit**

Financial assets at fair value through surplus or deficit include financial assets held for trading and that are designated upon initial recognition at fair value through surplus or deficit. Financial assets are classified as held for trading if they are acquired for the purpose of trading in the near future. Financial assets at fair value through surplus or deficit are carried in the statement of financial position at fair value with changes in the fair value recognized in surplus or deficit.

**Held-to-maturity investments**

Held-to-maturity financial assets are non-derivative financial assets with fixed or determinable payments and fixed maturities that the Municipal Council has the positive intention and ability to hold to maturity. If the Municipal Council were to sell other than an insignificant amount of held-to-maturity financial assets, the whole category would be tainted and reclassified as available-for-sale. They are presented as non-current assets, except for those maturing within 12 months after the balance sheet date which are presented as current assets.



Held-to-maturity financial assets are measured at amortized cost using the effective interest method less impairment loss. The amortized cost is calculated by taking into account any discount or premium on acquisition and fees or costs that are integral part of the effective interest rate. Any loss arising from impairment of the asset is recognized in the surplus or deficit.

Financial assets or part of it is derecognized firstly when the right to receive cash flows from the asset have expired or is waived. Secondly, when Council has transferred the right to receive cash flows from the asset or has assumed an obligation to pay the received cash flows in full to a third party. Thirdly, when Council has transferred substantially all the risks and rewards of the assets and/or Council has transferred control of the asset.

### **Available-for-sale financial assets**

Available-for-sale financial assets are assets that are designated as available for sale or not classified as loans and receivables, held-to-maturity or financial assets at fair value through surplus or deficit. After initial measurement available-for-sale assets are subsequently measured at fair value with gains and losses recognized directly in net assets through the statement of changes in the net assets until the financial asset is de-recognised, at which time the cumulative gain or loss is recognized in surplus or deficit.

### **Loans and receivables**

Loans and receivables are non-derivative financial assets with fixed or determinable payments that are not quoted in an active market. After its initial measurement such assets are subsequently measured at amortised cost using the effective interest method less any impairment loss.

#### **Impairment of financial assets**

Financial assets are deemed to be impaired if there is objective evidence of impairment as result of one or more events that has occurred after the initial recognition of the asset and that the event has an impact on the estimated future cash flows of the asset or group of assets that can be reliably estimated.

### **FINANCIAL LIABILITIES**

Financial liabilities are classified at fair value through surplus or deficit or loans and borrowings at its initial recognition. However, loans and borrowings are

recognized at fair value plus any direct attributable costs. The Municipal Council of Curepipe financial liabilities includes trade and other payables.

**Financial liabilities at fair value through surplus or deficit**

Financial liabilities at fair value through surplus or deficit include financial liabilities held for trading, that is they are acquired for the purpose of trading in the near term and financial liabilities designed upon initial recognition as at fair value through surplus or deficit. Such financial liabilities are hedging instruments. Any gain or loss in a hedging transaction is recognized in the surplus or deficit.

**Loans and Borrowings**

After initial recognition interest bearing loans and borrowings are subsequently measured at amortized cost using the effective interest method. Any gain or loss is recognized in the surplus or deficit when the liabilities are de-recognized as well as through the effective interest method amortization process.

**De-recognition of financial liabilities**

A financial liability is de-recognised when the obligation under the liability is discharged or cancelled or expires. When an existing liability is replaced by another from the same source on substantially different terms. Or the terms of an existing liability are substantially modified, such an exchange or modification is treated as a de-recognition of the original liability and the recognition of a new liability, and the difference in the respective carrying amounts is recognized in surplus or deficit.

**Offsetting of financial instruments**

Financial assets and liabilities are offset only if there is an enforceable legal right to offset the recognized amounts and there is an intention to settle on a net basis, and the net amount is accounted in the statement of financial position.

**(h) Inventories**

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

**(i) Cash and Cash Equivalents**

Cash and cash equivalents comprise cash at bank net of overdraft, cash in hand.

**(j) Trade and Other Payables**

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

**(k) Provisions**

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

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

**(l) Contingent liabilities**

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

**(m) Contingent Assets**

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

**(n) Retirement Benefit Costs****(i) State Pension Plan**

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

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

**(ii) Defined Contribution Plan**

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

**(iii) Retirement Pension To Retirees Before 1 July 2008**

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

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

**(iv) Compassionate Allowance.**

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

**(v) Defined Benefit Plan**

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

taking account of the recommendations of the Pay Research Bureau (PRB) report.

Defined benefit plans are post-employment benefit pension plans other than defined contribution plans. Defined benefit plans typically define the amount of benefit that an employee will receive on or after retirement, dependent on factors such as years of service and compensation.

The liability recognised in the statement of financial position in respect of a defined benefit pension plan is the present value of the defined benefit obligation at the reporting date less the fair value of plan assets, together with adjustments for unrecognised past-service costs. The defined benefit obligation has been calculated by independent actuaries from SICOM Ltd using the projected unit credit method. The present value of the defined benefit obligation is determined by discounting the estimated future cash outflows using market yields on bonds.

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

Past service costs are recognised immediately in profit or loss.

#### **(vi) Bank of Sick Leave**

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

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

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

In line with the PRB Report, a provision is made for the estimated liability for encashment of vacation leave. The amount for accumulated vacation leave for each staff is valued at year end. Short term benefit includes officers who have attained the age of 55 and those proceeding on early retirement. The increase/decrease in vacation leave during the year is charged to the Statement of Financial Performance

**(vii) Unutilized Vacation Leave**

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

**(o) Nature and Purpose of Reserves**

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

**Pension Fund**

Enacted under section 81 of the Local Government Act 2011 as amended, a pension fund has been created by Council whereby a monthly contribution, in line with the Pay Research Bureau recommendation, paid in and retirement benefit is paid out of it to retired employees of the Council. These include payment of retirement benefits to employees transferred from another local authority, public service, statutory body or from any other institution. Every year an actuarial investigation is carried out to determine the pension liability and adjustment is made accordingly to the surplus or deficit in the statement of financial performance and statement of financial position.

The pension fund is managed by the State Investment Company and therefore it does not include in the statement of change in net asset.

**Passage Fund**

Enacted under Section 81 of the Local Government Act 2011 as amended, a passage fund has been created by the Council to finance the payment of



passage benefit for employees in post and to officers transferred from other Local Authorities, from the public service, from a statutory body or from any other institution.

Income derived from investment of the unutilized passage benefit payable to employees of the Council is transferred to equity under the item passage fund.

**(p) Borrowing Costs**

Borrowing costs directly attributable to the acquisition, construction or manufacture of qualifying fixed assets, which are assets that necessarily take substantial period of time to get ready for their intended use are added to the cost of those fixed assets, until such time as the assets are substantially ready for their intended use.

Investment income earned on the temporary investment of the specific borrowings pending their expenditure on qualifying assets is deducted from the borrowing costs eligible for capitalization. Otherwise all other borrowing costs are recognized in the statement of financial performance in the period in which they are incurred.

The interest rate payable on the government loan is fixed at 5% throughout the repayment period.

**(q) Related Parties**

For the purpose of these Financial Statements considered to be related to the Council if they have the ability directly or indirectly to control the Council or exercise significant influence. It includes Members of key management, members of executive committee, members of permit and business monitoring committee, Municipal councilors, members of procurement committee and the parent ministry.

**(r) Budget Information**

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

The annual budget is prepared on the accruals basis whereby all estimated expenditure and income and presented in a performance based budget format.

After its approval by the Council, the budget estimates are submitted to the parent ministry for its approval as per section 85 of the Local Government Act 2011. The budget is then approved after the Local Government Governance Unit having carried out adjustment to the original budgetary provisions.

During the financial year Council carried out monthly budget monitoring exercise to identify the need for any additional funding and a final revised budget estimates is submitted with expected expenditure and revenue for the ministerial approval.

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

### **3.0 Critical Accounting Estimates, Assumption and Judgements in Applying Accounting Policies and Estimates**

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

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

#### **(i) Provisions**

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

#### **(ii) Provision for Bad Debts**

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

**(iii) Useful Economic Life and Residual Values**

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

**(iv) Fair Value Estimation**

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

**(v) Defined Benefit Obligations**

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

**(vi) Change in accounting policies**

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

**Risk Management Policies**

A description of the various risks to which the Council is exposed to is shown below and the approach adopted by Management to control and mitigated those risks.

**Financial risk**

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

**Credit risk**

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

**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.

**Notes to the Financial Statements- Year Ended 30 June 2018**
**1. INVESTMENT**
**2017-2018**

Institutions	Amount (Rs)	Nature	%
Maubank	28.6M	FIXED	1.80
Banque de Mascareignes	80.55M	FIXED	2.00
SBM	12,695,535	GOVT BOND	1.75
Mutual Aid Association	57.15M	FLOATING	1.50
Maubank	22M	FIXED	2.10
Barclays	18M	FIXED	3.00
Maubank	14.85M	FIXED	3.01
Afrasia	3,197,040	GOVT BOND	3.65
Banyan tree	14.85M	FIXED	3.55

**2. RECEIVABLES**
**2017-2018**
**2016-2017**

	<b>Rs</b>	<b>Rs</b>
General Rate	30,370,560	30,476,385
Self Assessment	94,339	118,949
Rental Fair and Markets	16,857,539	16,251,854
Rental fairs Forum	660,192	659,750
Rental Square Bruce	1,075,220	1,221,370
Rental of Commercial at Ian Palach	567,200	350,232
Rental of Gym	0	
Rental Fair at Square Bruce	2,652,950	2,107,200
rental commercial space kiosk balamoody	74,550	180,000
Trade Fee	21,079,650	18,507,850
Scavenging Fee- waste	321,200	345,300
Bus toll	489,312	427,812
Publicity Fee	3,400,788	2,956,203
Rental Advertising Space	322,600	237,600
House rent and phoenix camp mineral	71,710	64,005
sales of Residence Koenig	2,923	2,923
paid Toilets	708,000	220,000
Entertainment tax	344,117	344,117
Interest on fixed Deposit	4,249,106	6,851,169
Interest On car Loan -Interest amount	23,112	25,507
Lease of Land	332,220	445,283
Car Loan-Capital	68,065	146,637
Other Debtors	17,468	17,468
	<b>83,782,820</b>	<b>81,957,612</b>

**3. PROPERTY PLANT AND EQUIPMENT**

	<b>Electronic Equipment s</b>	<b>Buildings</b>	<b>Furniture and Other Equipment s</b>	<b>Motor Vehicles</b>	<b>Total</b>
Balance as at 30.06.2017	16,081,292	165,337,896	34,794,132	61,148,693	277,362,012
Restated Balance as at 01.07.2017	1,863,500	165,337,896	34,794,132	25,101,151	227,096,679
Additions		3,685,467	1,399,936	13,366,896	18,452,298
Disposal			(14,000)	-206,307	-220,307
As at 30.06.2018	1,863,500	169,023,363	36,180,067	38,261,740	245,328,670
Depreciation as at 01.07.2017	0	0	0	0	
Charges for the year	465,875			3,826,174	4,292,049
as at 30.06.2018	465,875	0	0	3,826,174	4,292,049
Carrying Amount as at 01.07.2017	1,863,500	169,023,363	34,794,132	25,101,151	245,548,977
as at 30.06.2018	1,397,625	169,023,363	36,180,067	34,435,566	241,036,621

**Note:**

The net book value of the fixed assets approximates their fair values and / the carrying amount.





Notes to the Financial Statements- Year Ended 30 June 2018

4. PUBLIC INFRASTRUCTURE

	Sports Infrastruct ure	Pavements	Street Lighting	Bigarade Crematori um	landscape Bridges Children Park	Streets/Roa ds	Drains	Traffic Centre, Stele Town Limits	TOTAL
<b>Balance as at 30.06.2017</b>	23,909,652	49,006,684	10,891,607	11,573,531	33,440,032	125,238,864	212,053,924	23,855,764	489,970,058
Restated Balance as at 01.07.2017	23,909,652	49,006,684	10,891,607	11,573,531	33,440,032	238,855,500	212,053,924	23,855,764	603,586,694
<b>Additions</b>			2,000,000	847,598		468,625	11,522,402		14,838,624
<b>Disposal</b>									
As at 30.06.2018	23,909,652	49,006,684	12,891,607	12,421,129	33,440,032	239,324,125	223,576,325	23,855,764	618,425,318
<b>Depreciation</b>									
As at 01.07.2017	0	0	0	0	0	0	0	0	0
<b>Charges for the year</b>	0	0	0	0	0	23,932,412	0	0	23,932,412
As at 30.06.2018	0	0	0	0	0	23,932,412	0	0	23,932,412
<b>Carrying Amount</b>									
as at 01.07.2017	23,909,652	49,006,684	10,891,607	11,573,531	33,440,032	238,855,500	212,053,924	23,855,764	603,586,694
as at 30.06.2018	23,909,652	49,006,684	12,891,607	12,421,129	33,440,032	215,391,713	223,576,325	23,855,764	594,492,906

5. LAND

	2017-2018	2016-2017
	Rs	Rs
<b>Council Property</b>	2,743,306.00	2,743,306
<b>Vested Land</b>	507,951.00	507,951
	3,251,257.00	3,251,257

**Notes to the Financial Statements- Year Ended 30 June 2018**
**6. PAYABLES**

	2017-2018	2016-2017
	Rs	Rs
Accounts Payables to Suppliers	28,564,661	33,034,010
Retention Money on Contracts	6,967,496	7,052,803
	<u>35,532,157</u>	<u>40,086,813</u>

**7. EMPLOYEE BENEFITS**

	2017-2018	2016-2017
	Rs	Rs
Provision for Passage Benefit	11,621,774	12,573,952
	<u>11,621,774</u>	<u>12,573,952</u>

**8. EMPLOYEE RETIREMENT BENEFIT OBLIGATIONS**

	2017-2018	2016-2017
	Rs	Rs
Provision for Unutilized Sick Leave Pay	32,664,625	43,224,351
Pension fund	682,536,311	
Provision for Vacation Leave	22,836,768	0
	<u>738,037,704</u>	<u>43,224,351</u>

**9. GOVERNMENT GRANT**

	2017-2018	2016-2017
	Rs	Rs
Grant in Aid	292,818,606.00	283,063,278
Grant- other	3,096,403.00	1,194,230
Grant Capital	18,122,980.00	45,500,940
	<u>314,037,989</u>	<u>329,758,448</u>

**10. COMPENSATION OF EMPLOYEES**

	2017-2018	2016-2017
	Rs	Rs
Salaries and Wages	127,986,490	116,714,083
Overtime and Allowances	11,032,512	9,207,517
Uniform and Protective Equipment	1,965,817	2,500,889
Councilor's Allowance	3,714,431	
Passage Benefit	4,948,351	5,463,725
Travelling and Transport	11,186,998	18,289,314
Training Cost	107,037	496,317
Sick Leaves	8,400,000	7,127,895
End of Year Gratuity	14,402,259	14,183,362
Staff Welfare	820,877	
Contribution to fund	-9,604,594	12,287,123
	<u>174,960,178</u>	<u>186,270,225</u>

**Notes to the Financial Statements- Year Ended 30 June 2018**



<b>11. Employer Social Benefits</b>	<b>2017-2018</b>	<b>2016-2017</b>
	Rs	Rs
Gratuities	10,783,177	2,016,272
Pensions	51,897,253	2,592,473
Employer Contribution to Family Protection Fund	2,451,137	48,420,517
Employer Contribution to Pension Fund at Sicom	14,544,870	2,813,063
	<u>79,676,437</u>	<u>55,842,325</u>
<b>12. UTILITIES</b>	<b>2017-2018</b>	<b>2016-2017</b>
	Rs	Rs
ELECTRICITY	15,016,482	13,637,810
TELEPHONE	1,195,467	1,071,983
WATER	928,933	724,249
	<u>17,140,882</u>	<u>15,434,042</u>
<b>13. MOTOR VEHICLE EXPENSES</b>	<b>2017-2018</b>	<b>2016-2017</b>
	Rs	Rs
Fuel oil and tyres	3,084,470	2,708,733
Hire of Plants & Vehicles	94,575	297,106
Repairs & Maintenance of Vehicles	1,031,136	1,123,974
	<u>4,210,181</u>	<u>4,129,813</u>
<b>14. DEPRECIATION AND AMORTISATION</b>	<b>2017-2018</b>	<b>2016-2017</b>
	Rs	Rs
Property, Plant & Equipment	4,292,048.00	-
Public Infrastructure	<u>23,932,413</u>	-
	<u>28,224,461</u>	-
<b>15. GENERAL EXPENSES</b>	<b>2017-2018</b>	<b>2016-2017</b>
	Rs	Rs
Debtors written off	0	13,130,188
Provision for baddebts	<u>5,730,868</u>	-
	<u>5,730,868</u>	<u>13,130,188</u>

## 16. Comparison of budget with Actual Expenditure Budget

The Municipal Council of Curepipe presents its financial statements and recurrent expenditure budget on an accrual basis. The presentation of budget information is on a comparative basis and both the budget and financial statements are aligned to cover twelve months from 1 July 2017 to 30 June 2018.

### (i) Recurrent Expenditure Budget

The difference between the final recurrent expenditure budget and the actual representing more than 5% is explained below:

### (ii) Compensation of employees

The net saving of Rs 4.2M is mainly on account of vacancies not filled as at 30 June 2018.

### (iii) Goods and Services

The net saving of Rs 6.6M results from strict monitoring of expenses.

### (iv) Maintenance

A net saving of Rs7M results from:

- Some maintenance works have not been carried out.
- When launching bids, same were lower than expected.

### (v) Other goods and services

The net saving of Rs3.9M was due to activities not organised.

### (vi) Grants

The net savings of Rs738,856 was due to grants not being fully given to associations.

**16. Comparison of budget with Actual Income Budget**

1. Interest Income – Rs 704,118  
**Higher interest rate provided by bank than expected.**
2. Lease of land – Rs 163,418.12  
**Debtors has been recouped**
3. House rent – Rs 82,360  
**Debtors has been recouped**
4. Rental Charles Regnaud multipurpose complex – Rs 236,661  
**Budgeted amount has been overstated**
5. Rental Teste de Buch – Rs 50,000  
**Project still in abeyance**
6. Rental of Square Bruce – Rs 1,129,750  
**Many stall holders have vacate**
7. Right & rental of occupation - Curepipe Market, fairs le Forum & kiosk – RS 1,531,020  
**Many stall holders are not paying regularly.**
8. Advertising space – Rs 175,020  
**Lease agreements are to be renewed for some advertisers.**
9. Adverting & Publicity – Rs 504,107  
**No additional advertisement has been placed.**
10. Cremation Fees – Rs 84,000  
**Incinerator was under repair.**
11. Burial Fees – Rs 138,400  
**Budgeted amount has been understated.**
12. Fees for maintenance of graves – Rs 1,500,000  
**Regulation to implement same is still in process**
13. Membership fee – Rs 19,188  
**Curepipe citizen are exempted from membership fee.**

14. Photocopy – Rs 5,227  
**Photocopy machine was under repair.**
15. Library internet – Rs 55,648  
**Cybercafe are being fully utilized.**
16. Library Fines – Rs 59,934  
**Budgeted amount has been understated**
17. Blp Fees – Rs 793,453  
**A fall in development permit**
18. Processing fee for Blp – Rs 307,755  
**A fall in development permit**
19. Obstruction of roads – Rs 107,350  
**Budgeted amount has been overstated**
20. Excavation – Rs 273,650  
**Budgeted amount has been overstated**
21. Fees from football matches – Rs 152,290  
**Organisations are being exempted upon Council decision**
22. Fees from paid toilets – Rs 143,000  
**Arrears have been recovered**
23. Fees for use of minibus – Rs 26,154  
**Some organisations are being exempted upon Council decision**