



THE MUNICIPAL CITY COUNCIL OF PORT LOUIS

ANNUAL REPORT

FOR YEAR 2024-2025

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1. LORD MAYOR'S STATEMENT



In May 2025, a new team of municipal councillors was elected. Together with my colleagues, we have pledged to 'Renovate and Innovate for New Cities'. This guiding motto reflects our commitment to restoring Port Louis as a vibrant city and to providing an urban environment where every citizen can feel valued and safe.

Although we had to take up the major challenge of our new duties as Councillors and the task of having to learn the ropes of local administration, we are working tirelessly to embrace new opportunities for innovation, inclusion and sustainable growth. Despite the social, cultural and economic challenges, as well as infrastructure demands, I am confident in the dedication of our councillors, our staff and in the active support of the citizens of Port Louis.

Together, let us build a city we can all be proud of, a city that honours its past heritage while optimizing its future.

Aslam Adam HOSSEENALLY
LORD MAYOR

2. CHIEF EXECUTIVE'S STATEMENT

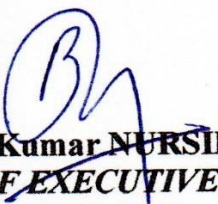


It is with great pleasure that I present the Annual Report of the City Council of Port Louis for the financial year 2024/2025. This report highlights the major accomplishments and initiatives undertaken by the Council in pursuit of its mission to provide efficient, sustainable, and citizen-centered municipal services to the residents of the City of Port Louis.

The Council continues to play a vital role in the management and development of the capital city, with a focus on enhancing the quality of life of citizens and fostering a vibrant, resilient, and inclusive urban environment. During the year under review, Council has undertaken several infrastructure improvement projects, maintenance works, and community-based initiatives aimed at improving public amenities, road networks, lighting, and waste management systems. Notably, several local development and upgrading projects were implemented with the support of the Ministry of Local Government and Disaster Risk Management, contributing to the social and economic upliftment of the capital city.

The achievements recorded this year are the result of the dedication, professionalism, and teamwork of all members of staff, departmental heads, and Councillors. I wish to acknowledge their tireless efforts and commitment to service delivery despite various operational and resource challenges. I also express my gratitude to the Lord Mayor, Deputy Lord Mayor and the Council for their continuous guidance and support in achieving the Municipality's objectives.

Looking ahead, the Municipal City Council of Port Louis remains fully committed to pursuing initiatives that promote good governance, urban renewal, environmental sustainability, and community well-being. I am confident that, through continued teamwork, innovation and a shared sense of purpose, we will achieve our goals of transforming Port Louis into a city that embodies progress, sustainability and pride for all its residents.



Rishi Kumar NURSING
CHIEF EXECUTIVE

3. CORPORATE INFORMATION – YEAR ENDED 30 JUNE 2025

Board of Councillors

Lord Mayor

Mr M. I. Nujuraully (up to 3 May 2025)

Mr A. A. Hossenally (as from 14 May 2025)

Deputy Lord Mayor

Mrs M. A. F. C. Dookhee (up to 3 May 2025)

Mr Giovanni Laclé (as from 14 May 2025)

Council Committees

Public Infrastructure Committee

Chairperson

Mr D. E. C. Laurent (up to 4 April 2025)

Mr Eshan Kawroo (as from 14 May 2025)

Vice-Chairperson

Mr M. P. Pallanee (up to 4 April 2025)

Mr Aboobakar Utteenun (as from 14 May 2025)

Members (up to 4 April 2025): Mr M. I. Nujuraully (Lord Mayor), Mrs M. A. F. C. Dookhee (Deputy Lord Mayor), Mr P. Palanee, Mr J. Codabux, Mr M. A. Oomar, Mrs S. Lucette, Mrs D. S. Ramsamy and Mr Y. Paraouty

Members (as from 14 May 2025): Mr Aslam Adam Hossenally (Lord Mayor), Mr Giovanni Hensley Laclé, Mrs Elvila Manaroo, Mrs Reshma Karimboccus, Mrs Marie Kathy Rosalba, Mr Hilshad Joomun, Mr Louis Steven Frederic Spéville

Public Health Committee

Chairperson

Mr J. G. D. Augustin (up to 4 April 2025)

Mrs Shamima Khatib (as from 14 May 2025)

Vice-Chairperson

Mr I. E. Mamode (up to 4 April 2025)

Mr Jean Hugues Lewis Laval Olivier (as from 14 May 2025)

Members (up to 4 April 2025): Mr M. I. Nujurally (Lord Mayor), Mrs M. A. F. C. Dookhee (Deputy Lord Mayor), Mrs Z. Aulum, Mrs N. Jhoghee, Mrs D. Ramsamy, Mrs S. Ramdaursingh, Mr Y. Paraouty

Members (as from 14 May 2025): Mr Aslam Adam Hossenally (Lord Mayor), Mr Giovanni Hensley Laclé (Deputy Lord Mayor), Mrs Nazemounebie Sobdar, Mr Arnaud Cedric Dimba, Mrs Sharline Manuella Legentil, Mrs Shakinah Bibi Zainab Ramjane, Mr Louis Moïse Danny Toulcanon

Finance Committee

Chairperson:

Mrs S. Ramdaursingh (up to 4 April 2025)

Mr Louis Steven Frederic Spéville (as from 14 May 2025)

Vice-Chairperson:

Mr J. Codabux (up to 4 April 2025)

Mr. Ahmez Javed Parthay (as from 14 May 2025)

Members (up to 4 April 2025): Mr M. I. Nujuraully (Lord Mayor), Mrs M. A. F. C. Dookhee (Deputy Lord Mayor), Mr D. G. J. Augustin, Mr D. E. C. Laurent, Mr M. A. Oomar, Mr P. Palanee, Mr Y. Paraouty

Members (as from 14 May 2025): Mr Aslam Adam Hossenally (Lord Mayor), Mr Giovanni Hensley Laclé, Mr. Shahfaraz-Ur-Rahman Rughony, Mrs. Shamima Khatib, Mr Eshan Kawroo, Miss Elodie Sarah Jean Louis, Mrs Elvila Manaroo

Welfare Committee

Chairperson:

Mr M. P. Nurwoollah (up to 4 April 2025)

Mr Shahfaraz-Ur-Rahman Rughony (as from 14 May 2025)

Vice-Chairperson:

Mrs S. Lucette (up to 4 April 2025)

Mr Hilshad JOOMUN (as from 14 May 2025)

Members (up to 4 April 2025): Mr M. I. Nujurally (Lord Mayor), Mrs M. A. F. C. Dookhee (Deputy Lord Mayor), Mr E. Mamode, Mrs M. G. Q. Boukary, Mrs Z. Aulum, Mr V. Ramtahal, Mr N. F. G. Cotry

Members (as from 14 May 2025): Mr Aslam Adam Hossenally (Lord Mayor), Mr Giovanni Hensley Laclé (Deputy Lord Mayor), Mrs Marie Esther Kathy Rosalba, Miss Mehzabeen Ayesha Caramtall, Mrs. Marie Cristelle Pondard, Miss Rukshaar Bibi Madarbocus, Mrs. Nazemounebie Sobdar, Mr Cheiytanya Boojhowan, Mr. Jean Hugues Lewis Laval Olivier

Senior Executives

Mr **SEEPARSAD** Vineshsing – Chief Executive
(up to 23.01.2025)

Mr **GANGADEEN** Rajcoomar (as from
24.01.2025) – Chief Executive

Mr **NUNDLOLL** Indradev – Financial Controller
(up to 09.06.2025)

Mr **BULDEWO** Randipsing – Financial
Controller (as from 10.06.2025)

Mr **SEECHURN** Shakti Kumar – Head, Public
Infrastructure (up to 19.11.2024)

Mr **NAYAGEN** Govindarasan - Ag. Head, Public
Infrastructure

Mrs **PEERBACUS** Nahida Parveen – Ag. Chief
Health Inspector

Mr **JEEWA** Moubeen – Chief Welfare Officer

Mr **MOTEE** Kreety Kumar – Superintendent of
Parks & Gardens

Mrs **LIU YEW FAI** Mee Line – Senior Librarian

Mr **HOSENALLY** Yassim – Head, Planning and
Land Use

GOVERNMENT AUDITORS

National Audit Office
14th floor, Air Mauritius Centre
John Kennedy Street
Port Louis

LEGAL ADVISER

Me Roubina Jadoo Jaunbocus
Suite 112, Sterling House
Lislet Geoffroy Street
Port Louis

4. STATEMENT OF DIRECTORS' RESPONSIBILITIES IN RESPECT OF FINANCIAL STATEMENTS

The Board of Councillors (the Council) ensures through its system of governance that adequate accounting records are maintained so as to disclose at any time, and with reasonable accuracy, the financial position of the Municipal City Council of Port Louis (MCCPL). They are also responsible for taking reasonable steps to safeguard the assets of the Council and hence to prevent fraud and detect other irregularities.

The Council acknowledges its responsibility for ensuring the preparation of the annual financial statements in accordance with International Public Sector Accounting Standards (IPSAS) and the responsibility of external auditors to report on these financial statements.

In preparing such financial statements, they have ensured the following:

- suitable accounting policies have been selected and applied on a consistent basis using reasonable and prudent judgment; and
- whether International Public Sector Accounting Standards (IPSAS) have been adhered to.

The financial statements have been prepared on a going concern and there is no reason to believe that the Council will not continue as a going concern in the year ahead.

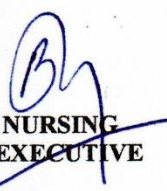
The Audit & Risk Management Committee monitors the integrity of the financial statements and is responsible for reviewing the system of internal controls. It examines weaknesses that may be identified in controls and makes appropriate recommendations to the Council.


Nothing has come to the Council's attention to indicate any material breakdown in the functioning of the internal controls and systems during the year under review, which could have a material impact on the business.

The Councillors confirm that the MCCPL has adhered to most of the requirements of the National Code of Corporate Governance and have ensured that the financial statements comply with the Statutory Bodies (Accounts and Audit) Act 1972.

The external auditors, **National Audit Office**, will independently report on whether the financial statements are fairly presented.

This Report was approved by the Council and is signed on its behalf.


R. K. NURSING
CHIEF EXECUTIVE


A. A. HOSSEALLY
LORD MAYOR

5. MISSION, VISION AND CORPORATE VALUES



Purpose and Values

As a service provider, the City Council undertakes to offer an adequate and efficient level of services with fairness and equity to the satisfaction of all the citizens, economic operators and organisations/people dealing with the Council. To achieve these objectives, the Council totally adheres to basic values and principles which guarantee success to any organisation:

- Integrity, commitment and dedication from elected members of the Council and employees.
- Openness to new ideas and initiatives.
- Transparency and good governance.



6. CORPORATE GOVERNANCE REPORT

PRINCIPLE 1: Governance Structure

The Councillors and management of the Council are committed to ensuring and maintaining a high standard of corporate governance within the Council. Furthermore, the Board endorses the highest standards of business integrity and professionalism to ensure that the activities within the Council are managed ethically and responsibly to enhance business value for all stakeholders.

The Council assumes full responsibility for leading and controlling the organisation and meeting all legal and regulatory requirements. Besides, the Council is collectively responsible for the long-term success, reputation and governance of the City Council of Port Louis. The Council also determines the mission, vision, values and strategy.

The vision of the Council is to be “*the leading Council driving Mauritius as the preferred regional urbanism Gateway*”.

To make optimum use of “*existing management and operational skills together with the endeavour to provide and ensure a continuous quality service to the inhabitants, economic and social partners*”.

The core values of the Council are:

- Service Excellence
- Passion
- Innovation and Creativity
- Results Driven Culture

PRINCIPLE 2: The Structure of the Council and its Committees

In virtue of the Local Government Act, Port Louis is administered by an elected Municipal City Council.

As stipulated in the Local Government Act 2011, the Council meets at an ordinary meeting as often as its business may require and at least once every month. Special meetings of the Council may also be convened by the Lord Mayor for specific matters. The Council is empowered to take all decisions.



Principle 2: The Structure of the Board and its Committees (Cont'd)

COUNCIL COMPOSITION (UP TO 4 APRIL 2025)

Period up to 13 May 2025

- (1) Mr Mamode Issop NUJURAULLY (Lord Mayor)
- (2) Mrs M. Aurélie Francesca Chrystabelle DOOKHEE (Deputy Lord Mayor)

Period up to 4 April 2025

- (3) Mr Mahfooz Moussa CADER SAIB
- (4) Mr Jean Georges Daniel AUGUSTIN
- (5) Dr.Mahmad Aniff KODABACCUS, GOSK
- (6) Mrs Sabrina Sheila LUCETTE
- (7) Miss Marie Aurelie Aurore MADELON
- (8) Mr Noorani CHETTY
- (9) Mr Nicholas France Gino COTRY
- (10) Mr Jacques Désiré Sundy JHURRY
- (11) Miss Bibi Shabinaz ASGARALLY
- (12) Mr Daniel Eric Clive LAURENT
- (13) Mr Eshan Ismay MAMODE
- (14) MrYahya PARAOUTY
- (15) Mr Gino Daniel PERRAUD
- (16) Mrs Bibi Nasela JHOGHEE
- (17) Mr Noormohammad PHEERUNGEE
- (18) Mr Vikramduthlall RAMTAHAL
- (19) Mr Didier Franco SALOMON
- (20) Mrs Marie Daniella Germaine Quinsly BOUKARY
- (21) Mrs Madhoomatee JAGLAL
- (22) Mrs Sangeeta RAMDAURSINGH
- (23) Mrs Deborah Sarah RAMSAMY
- (24) Miss Zayna Bibi AULUM
- (25) Mr Poorbala PALANEE (post declared on 18 July 2024 and replaced by Mr M.L.J. ANTHONY as from 29 August 2024)
- (26) Mr Mohamed Parwez NURWOOLLAH
- (27) Mr Mohammad Anwar OOMAR
- (28) Mrs Marie Daniella Thérèse Josiane HECTOR
- (29) Mr Muhammad Javed CODABUX
- (30) Mr Chris Loic DICK
- (31) Mr Gerard Clifford GRIVON
- (32) Mrs Maria Liza Quinzy POTOU (post declared on 18 July 2024)

Board Diversity

The Council Members are all residents of Mauritius and consist of 20 males and 12 females.

COUNCIL COMPOSITION (AS FROM 14 MAY 2025)

- (1) Mr Aslam Adam HOSSENALLY (*Lord Mayor*)
- (2) Mr Giovanni Hensley LACLÉ (*Deputy Lord Mayor*)
- (3) Mrs Bibi Qayinaat ANNOWAR
- (4) Mr Cheiytanya BOOJHOWAN
- (5) Miss Mehzabeen Ayesha CARAMTALI
- (6) Mr Michel Essan CHIFFONNE
- (7) Mr Arnaud Cedric DIMBA
- (8) Mr Patrick Kevin DRACK
- (9) Mr Quaid-E-Azam Ajmal Ally Mooslim HISAUND
- (10) Miss Elodie Sarah JEAN LOUIS
- (11) Mr Hilshad JOOMUN
- (12) Mrs Bibi Reshma KARIMBOCCUS
- (13) Mr Muhammad Eshan Ally KAWROO
- (14) Mrs Shamima KHATIB
- (15) Mr Ham Sharma KOWLESSUR
- (16) Mrs Sharline Manuella LEGENTIL
- (17) Mr Marie George Karyl LOUIS
- (18) Miss Rukshaar Bibi MADARBOCUS
- (19) Mrs Elvila MANARROO
- (20) Mrs Homavadee MOOTOOSAMY
- (21) Mr Jean Hugues Lewis Laval OLIVIER
- (22) Mr Ahmez Javed PARTHAY
- (23) Mrs Marie Cristelle PONDARD
- (24) Mrs Shakinah Bibi Zainab RAMJANE
- (25) Mrs Marie Esther Kathy ROSALBA
- (26) Mr Shahfaraz-Ur-Rahman RUGHONY
- (27) Mr Antonio Jenito SEEDOO
- (28) Mrs Nazemounebie SOBDAR
- (29) Mr Louis Steven Frederic SPEVILLE
- (30) Mr Ajay TEERBHOOHAN
- (31) Mr Louis Moïse Danny TOULCANON
- (32) Mr Aboobakar UTTEENUN

Board Diversity

The Council Members are all residents of Mauritius and consist of 19 males and 13 females.

COMMITTEE FOR PUBLIC INFRASTRUCTURE

This committee meets once a month and the mandates are as follows:

- a) Construction and maintenance of pavements, roads, bus shelters, drains, bridges, canals
- b) Lighting of streets and other public places
- c) Construction, maintenance and improvement of municipal buildings
- d) Maintenance and management of traffic centres including bus stations
- e) Management and maintenance of public gardens and green spaces

The Committee had 10 sittings for financial year 1st July 2024 to 30 June 2025.

Membership of committee for period up to 3 May 2025

Chairperson: Mr D. E. C. Laurent

Vice-Chairperson: Mr P. Palanee

Members: Mr M. I. Nujuraully (***Lord Mayor***), Mrs M. A. F. C. Dookhee (***Deputy Lord Mayor***), Mr M. J. Codabux, Mrs S. S. Lucette, Mr A. Oomar, Mr Y. Paraouty, Mrs D. S. Ramsamy

Membership of committee for period as from 14 May 2025

Chairperson: Mr. Eshan KAWROO

Vice-Chairperson: Mr. Aboobakar UTTEENUN

Members: Mr Aslam Adam HOSSENALLY (***Lord Mayor***), Mr Giovanni Hensley LACLÉ (***Deputy Lord Mayor***), Mrs Elvila MANARROO, Mrs Reshma KARIMBOCCUS, Mrs Marie Kathy ROSALBA, Mr Hilshad JOOMUN, Mr Louis Steven Frederic SPEVILLE

COMMITTEE FOR PUBLIC HEALTH

This Committee meets once a month and the mandates are as follows:

- a) Scavenging services
- b) Cleaning of rivers, rivulets, streams, other public places
- c) Health issues
- d) Cemeteries and crematorium
- e) Maintenance of public toilets
- f) Management of markets and fairs

The Committee had 10 sittings for financial year 1st July 2024 to 30 June 2025.

Membership of committee for period up to 3 May 2025

Chairperson: Mr J. G. D. Augustin

Vice-Chairperson: Mr I. E. Mamode

Members: Mr M. I. Nujraully (**Lord Mayor**), Mrs A. F. C. Quenette (**Deputy Lord Mayor**), Mrs Z. B. Aulum, Mrs N. Jhoghee, Mr Y. Paraouty, Mrs D. S. Ramsamy, Mrs S. Ramdaursingh

Membership of committee for period as from 14 May 2025

Chairperson: Mrs Shamima KHATIB

Vice-Chairperson: Mr Jean Hugues Lewis Laval OLIVIER

Members: Mr Aslam Adam HOSSENALLY (**Lord Mayor**), Mr Giovanni Hensley LACLÉ (**Deputy Lord Mayor**), Mrs Nazemounebie SOBDAR, Mr Arnaud Cedric DIMBA, Mrs Sharline Manuella LEGENTIL, Mrs Shakinah Bibi Zainab RAMJANE, Mr Louis Moïse Danny TOULCANON

COMMITTEE FOR FINANCE

This Committee meets once a month and the mandates are as follows:

- a) Budget matters
- b) Financing of projects
- c) Request for funds
- d) Collection of rates and dues
- e) Recovery of arrears

The Committee had 9 sittings for financial year 1st July 2024 to 30 June 2025.

Membership of committee for period up to 3 May 2025

Chairperson: Mrs S. Ramdaursingh

Vice-Chairperson: Mr J. Codabux

Members: Mr M. I. Nujurally (***Lord Mayor***), Mrs A. F. C. Quenette (***Deputy Lord Mayor***), Mr D. G. J. Augustin, Mr D. E. C. Laurent, Mr M. A. Oomar, Mr P. Palanee, Mr Y. Paraouty

Membership of committee for period as from 14 May 2025

Chairperson: Mr Louis Steven Frederic SPEVILLE

Vice-Chairperson: Mr Ahmez Javed PARTHAY

Members: Mr Aslam Adam HOSSENALLY (***Lord Mayor***), Mr Giovanni Hensley LACLÉ (***Deputy Lord Mayor***), Mr Shahfaraz-Ur-Rahman RUGHONY, Mrs Shamima KHATIB, Mr Eshan KAWROO, Miss Elodie Sarah JEAN LOUIS, Mrs Elvila MANARROO

COMMITTEE FOR WELFARE

- a) Promotion of sports development and sports activities
- b) Provision of infrastructure for public welfare, leisure and cultural activities
- c) Organization of leisure, welfare and cultural activities
- d) Welfare facilities
- e) Library services and related activities

The Committee had 10 sittings for period 1st July 2024 to 30 June 2025.

Membership of committee for period up to 3 May 2025

Chairperson: Mr M P. Nurwoollah

Vice-Chairperson: Mrs S. Lucette

Members: Mr M. I. Nujuraully (**Lord Mayor**), Mrs A. F. C. Quenette (**Deputy Lord Mayor**), Mr J. G. D. Augustin, Mr. E. Mamode, Mrs M. G. Q. Boukary, Mrs Z. B. Aulum, Mr N. F. G. Cotry, Mr V. Ramtahal

Membership of committee for period as from 14 May 2025

Chairperson: Mr. Shahfaraz-Ur-Rahman RUGHONY

Vice-Chairperson: Mr. Hilshad JOOMUN

Members: Mr Aslam Adam HOSSENALLY (**Lord Mayor**), Mr Giovanni Hensley LACLÉ (**Deputy Lord Mayor**), Mrs Marie Esther Kathy ROSALBA, Miss Mehzabeen Ayesha CARAMTALI, Mrs Marie Cristelle PONDARD, Miss Rukshaar Bibi MADARBOCUS, Mrs Nazemounemie SOBDAR, Mr Cheiytanya BOOJHOWAN, Mr Jean Hugues Lewis Laval OLIVIER

COMMITTEE OF PERMITS AND BUSINESS MONITORING

As per the Local Government Act, the Permits and Business Monitoring Committee has to process applications for Building and Land Use Permit. The City Council has the statutory responsibilities to promote the orderly and proper planning of development in line with the Planning Development Act 2004 and Local Government Act 2011 (amended).

The Permits and Business Monitoring Committee, within 14 working days of the effective date of receipt of the application and after approval of the PBMC, issues the Building and Land Use Permit where it is satisfied that:

- the application is in line with the Acts and Guidelines concerned.
- an approved Preliminary Environmental Report or EIA Licence has been obtained for any scheduled undertaking.

In respect of discrepancies or in cases where an application has not been approved, applicant is informed within 8 days and the reasons thereof.

The 14 days' delay does not apply to Outline Planning Permission or Building and Land Use Permit for development by small enterprises or handicraft enterprises under the Small Enterprises and Handicraft Development Authority Act (SMEDA). The delay is 3 working days and the procedure is the same.

Except with the Minister's approval, no Outline Planning Permission or Building and Land Use Permit is issued for any development of land, construction of building or extensive alterations, additions/repairs to existing building and place of public worship.

- When the Minister directs a local authority to refer a particular application made to it for determination by him when the Minister considers it necessary or expedient in the public interest.
- For applications for development within the Buffer Zone of the Aapravasi Ghat (World Heritage) should obtain approval of the Technical Committee set up for this purpose.

The BLUP system was enhanced since March 2018 so as to enable public utilities such as CEB, CWA and WMA to have access to the online platform and to provide clearance for BLUP applications directly to the Council. The applicant needs to apply for BLUP at the Local Authority only and does not have to contact CEB/CWA/WMA individually. Everything is done online and this simplifies the application process for BLUP.

The Committee had 52 sittings for financial year 1st July 2024 to 30 June 2025.

Membership of Permits and Business Monitoring committee for period up to 4 April 2025

Members: Mr M. I. Nujuraully (Chairman) (up to 13 May 2025)

Mr E. I. Mamode, Mr G. Cotry, Mrs Z. B. Aulum, Mr V. Ramtahal, Chief Executive, Head, Land Use and Planning Department, Head, Public Infrastructure Department, Chief Health Inspector

Membership of committee for period as from 14 May 2025

Members: Mr Aslam Adam HOSSENALLY (Chairman)

Mr Ajmal Ally Mooslim HISAUND, Mr. Patrick Kevin DRACK, Mr Marie Georges Karyl LOUIS, Mrs Homavadee MOOTOOSAMY

PROCUREMENT COMMITTEE

Procurement of goods and services is effected by the Council in line with the provisions of the Public Procurement Act.

The Procurement Committee determines any procurement of goods and services. The Committee is composed, as provided by law, of:

- (1) The Chief Executive or his Deputy (in the chair).
- (2) The Financial Controller or his deputy.
- (3) One Senior Officer in charge of a department other than that of the Chief Executive or the Financial Controller (The Ag, Chief Health Inspector is member of the Committee).

Recommendations of the Procurement Committee where the total value of the procurement is above Rs 100,000 are submitted to the Executive Committee for approval.

EXECUTIVE COMMITTEE

As per the Local Government Act 2011, the Executive Committee comprises:

- the Lord Mayor
- the Deputy Lord Mayor
- 5 other Members of the Council appointed by the Lord Mayor
- *Members (up to 13 May 2025)* - (1) Mr J. G. Augustin (2) Mrs M. G. Quinsly Boukary (3) Mrs Sabrina Sheila Lucette (4) Mrs Deborah Sarah Ramsamy (5) Mr M. Anawar Oomar
- *Members (as from to 14 May 2025)* - Mrs Bibi Qayinaat ANNOWAR, Mrs Michel Essan CHIFFONNE, Mr Ham Sharma KOWLESSUR, Mrs Rukshaar Bibi MADARBOCUS, Mr Antonio Jenito SEEDOO

The Executive Committee was responsible, during the above period, for the approval of the procurement of goods and services upon recommendations made by the Procurement Committee.

Every decision taken by the Executive Committee is reported at the next Council Meeting as stipulated in the Local Government Act.

The Executive Committee meet for 46 sittings for the financial year 1st July 2024 to 30th June 2025.

Attendance at Council and Sub-Committees meetings for the year 2024-2025

NAMES	DATE OF APPOINTMENT	COUNCIL MEETING	FINANCE CTTEE	HEALTH CTTEE	WELFARE CTTEE	PUBLIC INFRASTRUCTURE CTTEE
NUJURAULLY, M. I. (LM)	23-JUN-15	8	8	7	7	7
QUENETTE, M.A.F.C (DLM) (Formerly Dookhee)	19-JUL-18	6	2	2	3	2
ANTHONY, L. M. J.	29-AUG-24	3	-	-	-	-
ASGARALLY, B. S	23-MAR-22	1	-	-	-	-
AUGUSTIN, J. G. D.	23-JUN-15	8	7	8	2	-
AULUM, Z. B.	23-JUN-15	9	-	7	8	-
BOUKARY, M. G. Q. (Formerly BRASSE)	23-JUN-15	5	-	-	8	-
CADERSAIB, M. M.	23-JUN-15	2	-	-	-	-
CHETTY, N.	23-JUN-15	5	-	-	-	-
CODABUX, M. J.	12-NOV-15	4	8	-	-	3
COTRY, N. F. G.	23-JUN-15	4	1	-	1	-
DICK, C. L.	23-JUN-15	-	-	-	-	-
GRIVON, G. C.	23-JUN-15	4	-	-	1	-
HECTOR, M. D. T. J.	23-JUN-15	6	-	-	-	-
JAGLAL, M.	23-JUN-15	4	-	-	-	-
JHURRY, J. D. S.	23-JUN-15	5	-	-	-	-
JHOGHEE, B.N.	27-AUG-20	5	-	1	-	-
Dr. KODABACCUS, M. A., GOSK	23-JUN-15	4	-	-	-	-
LAURENT, D. E. C.	23-JUN-15	6	-	-	-	3
LUCETTE, S. S.	23-JUN-15	5	-	-	7	9
MADOLON, M. A. A	23-JUN-15	1	-	-	-	-
MAMODE, E.I.	23-JUN-15	8	-	8	9	-
NURWOOLLAH, M.P.	23-JUN-15	5	-	-	9	-
OOMAR, M.A.	23-JUN-15	7	5	-	-	8
PALANEE, P.	29-JUL-21	1	-	-	-	-
PARAOUTY, Y.	23-JUN-15	6	4	3	4	5
PERRAUD, G.D.	23-JUN-15	3	-	-	-	-
PHEERUNGEE, N.	23-JUN-15	7	-	-	-	-
POTOU, M. L. Q.	23-JUN-15	1	-	-	-	-
RAMDAURSINGH, S.	23-JUN-15	3	-	-	-	-
RAMSAMY, D. S.	23-JUN-15	8	-	5	-	9
RAMTAHAL, V.	23-JUN-15	8	-	-	7	1
SALOMON, D. F.	23-JUN-15	7	-	-	-	-

Principle 3: Councillors' Appointment Procedures

- (1) The election of Councillors to a Municipal City Council or Municipal Town Council shall be –
 - (a) every 6 years or in such other year, and at such date, as the President shall, on the advice of the Prime Minister, appoint; and
 - (b) Conduct in accordance with the Representation of the People Act.
- (2) Subject to the Representation of the People Act, the President shall, for the purpose of an election of Councilors to a Municipal City Council or Municipal Town Council –
 - (a) issue a writ of election; and
 - (b) where necessary, appoint a day on which the poll is to be taken.
- (3) Where the Electoral Commissioner gives notice of an election referred to in this section, he shall indicate the number of Councilors to be returned for each ward of that Municipal City Council or Municipal Town Council.
- (4) (a) Four Councillors of a Municipal City Council or Municipal Town Council shall be returned from each electoral ward under the simple majority system.
 - (b) Every person entitled to vote at an election referred to in this section shall vote for not more than 4 candidates.
- (5) Every Municipal City Council or Municipal Town Council, unless sooner dissolved, shall continue for 6 years from the date on which the poll of the return of the entire Municipal City Council or Municipal Town Council is taken, as the case may be, and, subject to this Act, shall terminate on the day preceding nomination day at the next general election of Councillors.
- (6) (a) Every group presenting more, than 2 candidates at an election of a Municipal City Council or Municipal Town Council shall ensure that not more than two thirds of the group's candidates for election to that Council are of the same sex.
 - (b) Where the group forms part of an alliance, it shall be sufficient for the alliance to comply with paragraph (a) without each group forming part of the alliance necessarily complying with that paragraph.

Principle 3: Councillors' Appointment Procedures

Councillors' Profiles (up to 13 May 2025)

The names of all Councillors, their profile and their categorization as well as their directorship details are provided hereinafter.

Mr NUJURALLY Mamode Issop

Lord Mayor

Mr NUJURALLY Mamode Issop was appointed as Councillor on 23 June 2015 and Lord Mayor on 31 May 2023. He is a pensioner and is self-employed. He was a Board member of the Jeetoo Hospital and used to be a Medical Representative. He has also been a Social Worker for the past 41 years and has studied up to School Certificate.

Mrs DOOKHEE Aurelie Francesca Chrystabelle

Deputy Lord Mayor

Mrs DOOKHEE Aurelie Francesca Chrystabelle was appointed as Councillor on 19 July 2018 and Deputy Lord Mayor on 31 May 2023. She is a housewife and has studied up to School Certificate. She is also a social worker.

Mr CADER SAIB Mahfooz Moussa

Former Lord Mayor

Mr CADER SAIB Mahfooz Moussa was appointed as Councillor on 23 June 2015 and Lord Mayor on 26 June 2019 up to 27 May 2023. He has been holding the post of Lord Mayor for the period 26 June 2019 to 31 May 2023 and draws more than 30 years' experience in the field of clearing and forwarding customs. He is a social worker for 41 years. He possesses a School Certificate and certificates in advance leadership.

Mr AUGUSTIN Jean Georges Daniel

Former Deputy Lord Mayor

Mr AUGUSTIN Jean Georges Daniel was first appointed as Councillor on 18 December 2012. He has been appointed as Deputy Lord Mayor on 26 June 2019. He has 21 years of experience in the textile sector at Bonair and Vieo Industries Ltd. He possesses a Higher School Certificate and a Diploma in Textile Technology.

Mr KODABACCUS Mahmad Aniff

Councillor and former Lord Mayor

Dr KODABACCUS Mahmad Aniff, GOSK, is a medical practitioner. He is a Municipal Councillor since October 2001. He was Lord Mayor for the year 2011-2012 at the City Council of Port Louis and was decorated GOSK and is General Secretary of PMSD. He has a MBBS degree.

Mrs LUCETTE Sabrina Sheila

Councillor

Mrs LUCETTE Sabrina Sheila was appointed as Councillor on 23 June 2015. She has been a social worker since 1991. She is a housewife and has studied up to the School Certificate.

Councillors' Profiles (up to 13 May 2025)

Miss MADELON Marie Aurelie

Councillor

Miss MADELON Marie Aurelie was appointed as Councillor on 23 June 2015. She is working as English Educator at Père Laval College since year 2019. She has a BA in English and is actually doing her PGCE.

Mr CHETTY Noorani

Councillor

Mr CHETTY Noorani was appointed as Councillor on 23 June 2015. He has been working as Winchman at the Cargo Handling Corporation for the past 20 years. He has studied up to the School Certificate.

Mr COTRY Nicholas France Gino

Councillor

Mr COTRY Nicholas France Gino was appointed as Councillor on 23 June 2015. He is self-employed. He has studied up to the Form IV.

Mr JHURRY Jacques Désiré Sundy

Councillor

Mr JHURRY Jacques Désiré Sundy was appointed as Councillor on 23 June 2015. He is the Head of Holidays & Leisure Ltd since 2021 and is also a social worker. He has studied up to the School Certificate and has a foundation from the Open University of Mauritius in the field of English, French, Accounting and Travel & Tourism.

Miss ASGARALLY Bibi Shabinaz

Councillor

Miss ASGARALLY Bibi Shabinaz was appointed as Councillor on 22 March 2022. She is an Accounts Clerk at Decorative Blinds since the year 2019. She holds a Higher School Certificate, a Certificate in Secretarial Studies and the ACCA Level 1.

Mr LAURENT Daniel Eric Clive

Councillor

Mr LAURENT Daniel Eric Clive was appointed as Councillor on 23 June 2015. He has been Deputy Lord Mayor for the period of January 2017 to June 2017, and Lord Mayor from July 2017 to June 2019. He has been an ex-Chairman of Beach Authority since July 2020. He is also Director of his own business. He has studied up to School Certificate.

Mr MAMODE Ehsan Ismay

Councillor

Mr MAMODE Ehsan Ismay was appointed as Councillor on 23 June 2015. He is self-employed. He has studied up to School Certificate and holds a diploma in Management Research Institute in Sofia, Bulgaria.

Mr PARAOUTY Yahya

Councillor

Mr PARAOUTY Yahya was appointed as Councillor on 23 June 2015. He is an Educator at the MEDCO College Cassis since 1976. He has a BA in PGCE and also an MSC in Educational Administration.

Councillors' Profiles (up to 13 May 2025)

Mr PERRAUD Gino Daniel

Councillor

Mr PEERRAUD Gino Daniel was appointed as Councillor on 23 June 2015. He is a Building Contractor and possesses a Certificate in Construction for Quantity Surveyors.

Mr JHOGHEE Bibi Nasela

Councillor

Mrs JHOGHEE Bibi Nasela was appointed as Councillor on 27 August 2020. She is self-employed and has studied up to Form III.

Mr PHEERUNGGEE Noormohammad

Councillor

Mr PHEERUNGGEE Noormohammad was appointed as Councillor on 23 June 2015. He is self-employed and has studied up to School Certificate.

Mr RAMTAHAL Vikramduthlall

Councillor

Mr RAMTAHAL Vikramduthlall was appointed as Councillor on 23 June 2015. He is self-employed and has studied up to Form IV.

Mr SALOMON Didier Franco

Councillor

Mr SALOMON Didier Franco was appointed as Councillor on 23 June 2015. He works as Clerk and possesses a Certificate in Marketing from Charles Telfair.

Mrs BOUKARY Marie Germain Quinsly

Councillor

Mrs BOUKARY Marie Germain Quinsly was appointed as Councillor on 23 June 2015. She is self-employed and has studied up to Form III. She has also followed a course in Pre-Primary School.

Mr JAGLAL Madhoomatee

Councillor

Mrs JAGLAL Madhoomatee was appointed as Councillor on 23 June 2015. She is a housewife and has studied up to School Certificate.

Mrs RAMDURSINGH Sangeeta

Councillor

Mrs RAMDAURSINGH Sangeeta was appointed as Councillor on 23 June 2015. She works as Security Officer and possesses a degree in Bachelor in Business Administration.

Mrs RAMSAMY Deborah Sarah

Councillor

Mrs RAMSAMY Deborah Sarah was appointed as Councillor on 23 June 2015. She works as Secretary and possesses a School Certificate.

Councillors' Profiles (up to 13 May 2025)

Mrs AULUM Zayna Bibi

Councillor

Mrs AULUM Zayna Bibi was appointed as Councillor on 23 June 2015. She is self-employed, is a social worker and possesses a Higher School Certificate.

Mr PALANEE Poobala

Councillor

Mr PALANEE Poobala was appointed as Councillor on 29 July 2021. He is self-employed and has 20 years of experience in contracting. He has studied up to School Certificate.

Mr NURWOOLAH Mohamed Parwez

Councillor

Mr NURWOOLAH Mohamed Parwez was appointed as Councillor on 23 June 2015. He is self-employed. He has studied up to School Certificate.

Mr OOMAR Mohammad Anwar

Councillor

Mr OOMAR Mohammad Anwar was appointed as Councillor on 23 June 2015. He has worked as Director at Sonab Duty-free Airport for two years. Director at A.O. Co. Ltd for 20 years. Member of Mauritius Chamber of Commerce and Industry for 3 years. Member of Parliament as Parliamentary Private Secretary in Constituency No. 3 (Port Louis - Roche Bois) for the period of year 2000 to 2005. He has a BSc Physics Mathematics from the University of Mysore, India.

Mrs HECTOR Marie Daniella Therese Josiane

Councillor

Mrs HECTOR Marie Daniella Therese Josiane was appointed as Councillor on 23 June 2015. She is self-employed. She has studied up to School Certificate.

Mr CODABUX Muhammad Javed

Councillor

Mr CODABUX Muhammad Javed was appointed as Councillor on 12 November 2015. He is currently working as Manager and is an Independent Director at Maubank Ltd. He holds an Executive Master in Business Administration, a higher National Diploma in Business Finance and has completed several ACCA papers.

Mr DICK Chris Loic

Councillor

Mr DICK Chris Loic was appointed as Councillor on 23 June 2015. He has worked as Tally Clerk at Mauritius Freeport Development for a period of 2 years. He is actually self-employed. He possesses a Higher School Certificate.

Councillors' Profiles (up to 13 May 2025)

Mr GRIVON Gérard Clifford Councillor and former Lord Mayor

Mr GRIVON Gerard Clifford was appointed as Councillor on 23 June 2012. He is currently retired. He has been working as Job Contractor a period of 10 years. He has been a trainer for football academy for a period 10 years and is a social worker. He possesses a School Certificate and a Diploma in Building Construction from City & Guilds

Miss POTOU Maria Liza Quinzy Councillor

Miss POTOU Maria Liza Quinzy was appointed as Councillor on 23 June 2015. She is actually self-employed. She has been working at Foyer Père Laval as Assistant Manager in the Administrative department for a period of one year. She is also a social worker. She has studied up to School Certificate.

Mr KHODABACUS Sheik Mohammad Councillor

Mr KHODABACUS Sheik Mohammad was appointed as Councillor on 23 June 2015 up to 31 December 2021. He has 8 years' experience in the field of Human Resource Management. He possesses a BSc Management General and an MSc in Climate change, Health and Disaster (1st class).

Councillors' Profiles (as from 14 May 2025)

Mr JOOMUN Hilshad Councillor

Mr JOOMUN Hilshad has been appointed as Councillor on 14 May 2025. He is 43 years old and is actually self-employed as a fruit and vegetable trader at the Central Market of Port Louis. He has studied at the Professor Hassen Raffa State Secondary School and possesses a School Certificate.

Mr UTTEENUN Aboobakar Councillor

Mr UTTEENUN Aboobakar has been appointed as Councillor on 14 May 2025. He was a former municipal councillor during the period of 2012-2015. He has studied up to School Certificate and is self-employed. He is also a social worker.

Profiles of Senior Management Team

Mr SEEPARSAD Vineshsing **Chief Executive Officer**

Mr Vineshsing SEEPARSAD has been the Chief Executive of the City Council of Port Louis from December 2020 to January 2025. He joined the Local Government Service 25 years ago as Assistant Town Clerk and was promoted to Deputy Town Clerk in year 2003 at the Municipal Council of Quatre Bornes. He was appointed as Chief Executive in the year 2015. He is qualified as FCCA and also holds a MBA (Distinction), LLB (Hons) (London) and a BSc (Hons) Management.

Mr NUNDLOLL Indradev **Financial Controller**

Mr Indradev NUNDLOLL has been the Financial Controller at the City Council of Port Louis from 14 October 2021 to 9 June 2025 and holds 3 years of experience as Financial Controller at the District Council of Pamplemousses. He holds at least 25 years in the field of Accountancy. He is an FCCA from the Association of Chartered and Certified Accountant (ACCA). He also possesses an MBA from University of Mauritius.

Mr SEECHURN Shakti Kumar **Head, Public Infrastructure Department (up to 19 November 2024)**

Mr Shakti Kumar SEECHURN has been the Head of Public Infrastructure Department from March 2017 up to November 2024. He has acquired 12 years of experience in the field of civil engineering. He holds a Bachelor Hons. in Civil Engineering from the University of Mauritius, a MSc in Project Management with Sustainable Development from the University of Technology, Mauritius and an MBA from Open University of Mauritius.

Mr NAYAGEN, Govindarasan **Ag. Head, Public Infrastructure Department (as from 20 November 2024)**

Mr Govindarasan NAYAGEN is a Registered Professional Civil Engineer and currently the Vice-Chairperson of the Council of Registered Professional Engineers (Mauritius). He is a corporate member of IEM and a Council member of the Construction Industry Authority. His qualifications include a Bsc in Civil Engineering, a BEng in Civil Engineering and a MSC Construction Management. He is presently the Ag. Head of the Public Infrastructure Department at the City Council of Port Louis.

Mrs PEERBACCUS Nahida Parveen **Ag. Chief Health Inspector**

Mrs Naida Parveen PEERBACCUS is the Acting Chief Health Inspector at the Municipal City Council of Port Louis since October 2017 and has 36 years of experience in the management of Sanitation, Markets, Cemeteries and Licenses. She possesses a Diploma in Sanitary Science and a Bachelor's degree in Environmental Studies.

Mr HOSENALLY Yassim **Head, Land Use and Planning Department**

Mr Yassim HOSENALLY is the Head, Land Use and Planning Department at the Municipal City Council of Port Louis since January 2023 and possesses 30 years of experience in the field of Land Use and Planning. He has a degree in Town and Country Planning from the University of Mauritius.

Profiles of Senior Management Team

Mr JEEWA Mouben

Chief Welfare Officer

Mr JEEWA Mouben is the Chief Welfare Officer at the City Council of Port Louis. He has joined the Local Authority since 2002 and has more than 12 years in the Welfare Department. He possesses a BSc (Hons) Social Work from the University of Mauritius

Mr MOTEE Kreety Kumar

Superintendent, Parks and Gardens

Mr Kreety Kumar MOTEE, appointed as Deputy Superintendent of Parks and Gardens from 2011 to 2014 at the Municipal City Council of Port Louis, then promoted as Superintendent of Parks and Gardens from 2014 till October 2016 at the Municipal Council of Curepipe, was transferred to the Municipal City Council of Port Louis from October 2016 till date. The latter reckons more than 12 years of service in the field. He possesses a *BSc* (Hons) Agriculture with specialisation in Organic Farming and an *MSC* (Hons) Food Biotechnology.

Mrs LIU YEW FAI Mee Line

Senior Librarian

Mrs Mee Line LIU YEW FAI has joined the local government service in August 1997 as Librarian at the City Council of Port Louis. She has been appointed as Senior Librarian since September 2003. She has 28 years of experience in the field of librarianship. She holds a *Diplôme Universitaire de Technologie* in Information-Communication (option Documentation d'entreprise) from the *Institut Universitaire de Technologie* of Tours, France, as well as a Bachelor's Degree in Library Science from Loughborough University, UK. She is registered with the Mauritius Council of Registered Librarians and is a member of the Association of Professional Librarians.

Principle 4: Directors' Duties, Remuneration and Performance

Code of Ethics

The Council is mindful of the interest of other stakeholders such as suppliers, clients and the public at large when running its operations and is committed to high standards of integrity and ethical conduct in dealing with them.

Furthermore, the Council and its employees must, at all times, comply with all applicable laws and regulations. The Council will not condone the activities of employees who achieve results through violation of the law or unethical business dealings. This includes any payment for illegal acts, indirect contributions, rebates, and bribery. The Council does not permit any activity that fails to stand the closest possible public scrutiny.

All business conduct should be above the minimum standards required by law. Accordingly, employees must ensure that their actions cannot be interpreted as being, in any way, in contravention of the laws and regulations governing the Council's operations. Employees uncertain about the application or interpretation of any legal requirements should refer the matter to their superior, who, if necessary, should seek the advice of someone at the highest level of the Council's hierarchy.

The Council is committed to a policy for fair, honest dealing and integrity in the conduct of its business. This commitment, which is actively endorsed by the Council, is based on a fundamental belief that business should be conducted honestly, fairly and legally.

Council Evaluation

It is noted that the Councillors forming part of the Council meetings, especially those who are members of Council's sub-committees, have been appointed in the light of their wide range of skills and competence acquired through several years of working experience and professional background. The Council is of the view that its composition is adequately balanced and that the Councillors have the range of skills, expertise and experience to carry out their duties properly.

Furthermore, Non-Executive Councillors are elected by means of election as per the Local Government Act and the Councillors have the required knowledge, skills, objectivity, integrity, experience and commitment to the Council. These Councillors are free from any business or other relationships which would materially affect their ability to exercise independent judgment and are critical observers.

The Councillors are to pursue training and development programs within the framework of Continuous Professional Development.

Remuneration of Directors, Executives and Staff

The Councillors sitting on the Council and Sub-Committees of the City Council of Port Louis are paid fees for their attendance which is determined by the Pay Research Bureau.

The remuneration arrangements for the Chief Executive Officer and staff of the City Council of Port Louis are determined by the Pay Research Bureau which is subject for revision every five years.

	Councillors as per functions occupied	Monthly remuneration paid to Councillors	Monthly telephone allowance issued as prepaid cards	Monthly transport allowance
1	Lord Mayor	Rs 45,145	Rs 2,000	Rs 13,000 as petrol allowance
2	Deputy Lord Mayor	Rs 27,045	Rs 1,500	Refund of travelling expenses to attend committees
3	Councillors who are members of the Executive Committee	Rs 19,404	Rs 1,000	
4	Councillors	Rs 17,116	Rs 500	
5	Councillors who are members of the Permits and Business Monitoring Committee	Lord Mayor - Rs 2,550 per sitting Councillor - Rs 1,125 per sitting		

Principle 4: Directors' Duties, Remuneration and Performance

Conflict of Interest

The Council strictly believes that a Councillor should make his best effort to avoid conflict of interest or situation where others might reasonably perceive such a conflict. A Councillor who has declared his interest shall not vote on any matter relating to transaction or proposed transaction in which he is interested and shall not be counted in the quorum present for the purpose of that decision.

It is the responsibility of each Councillor to ensure that any conflict of interest be recorded by the Secretary to the Council or Secretary to the Committee.

Related Party Transactions

For details on Related Party Transactions, please refer to Note 40 of the audited financial statements.

Information, Information Technology and Information Security Governance

The Council is responsible to oversee information governance within the Council and ensures that there is a strategic alignment of both Information and Information Security with its business strategy in order to create value.

The Council ensures that sufficient resources are allocated in the annual budget towards the implementation of an Information and IT Security frameworks.

Council Information

The Chairperson, with the assistance of the Secretary, ensures that Councillors receive all information necessary for them to perform their duties and that the Council has sufficient time for consultation and decision-making.

The Councillors of the City Council of Port Louis ensure that matters relating to the Council, learned in their capacity as Councillors, are strictly confidential and private and shall not be divulged to anyone without the authority of the Council.

Principle 5: Risk Governance and Internal Control

Internal Control and Risk Management

The Audit & Risk Management Department (ARMD) provides reasonable assurance that the Council's risk framework is adequately managed and that the financial position and the results disclosed in the audited accounts are free from any material misstatements, in accordance with the pre-approved Audit & Risk Management Work Plan.

Principle 5: Risk Governance and Internal Control (Cont'd)

Internal Control and Risk Management

The ARMD played an active role in the budgetary control process by undertaking a comparison of actual financial performance against budgetary forecast and same is brought to the attention of the Audit Committee on a continuous basis. The ARMD has also engaged in several advisory tasks and pre-audit of financial undertakings of the Council.

The ARMD has, amongst others, also assessed the governance process in accomplishment of its objectives on issues as recommended by the guidelines of the National Committee on Corporate Governance pursuant to Section 65(c) of the Financial Reporting Act 2004 for substantiating that the Council remains the focal point of the Corporate Governance system and is accountable for the performance and administration of the affairs of the Council.

Fraud Risk Management: Besides providing oversight and assurance to the Audit Committee on controls over systems and processes, the Audit & Risk Management Department has equally assisted Management as follows:

- (1) By facilitating the implementation of the Public Sector Anti-Corruption Framework in the Security Unit.
- (2) In the discharge of its responsibilities by evaluating internal controls used to detect or mitigate fraud and evaluating assessment of fraud risk; and
- (3) In creating awareness on Conflict of Interest and Overtime Management in organisational functions.

The Audit & Risk Management Department has also ensured customary liaison with the External Auditor whose role is to report independently on financial statements. Besides, upon obtaining sufficient understanding on the Department's activities, the External Auditor has positively assessed the deliverables of the Internal Audit & Risk department.

As regards whistle blowing rules and procedures, it is observed that there are processes to record actual or potential conflicts of interest and to handle complaints. The Council has amended its Equal Opportunities Policy by elaborating a grievance reporting mechanism for aggrieved employees. On the other hand, the Council has established a mechanism to handle anonymous letters and complaints. The Council has also already established a Customer Service Charter and put in place a proper framework to handle complaints.

Principle 6: Reporting with Integrity

Statement of Directors' Responsibilities in respect of the Preparation of Financial Statements

The Councillors affirm their responsibilities for preparing the Annual Report and Financial Statements of City Council of Port Louis that fairly present the state of affairs of the Council and the results of its operations.

The City Council of Port Louis (CPPL), Annual Report is uploaded on the CCPL website and is available in full for consultation by any interested party.

Dividend Policy

The net surplus of the Council shall be applied for the creation of a general reserve.

Health, Safety and Environmental Issues

The Council is committed to the general rules and regulations governing the health, safety and environmental issue. The Council is engaged to minimizing any adverse effect of its operations on the environment and on the health and safety of its employees and the community in which it operates.

The Occupational Safety and Health Act 2005 provides for every employer having 50 or more employees to set up a Safety and Health Committee.

The Committee's membership for 1st July 2024 to 30th June 2025 was as follows:

Chairperson	: Mr M. S. Bassawon, Ag. Deputy Chief Executive
Vice-Chairperson	: Mr S. Ackburally, Library Clerk/Senior Library Clerk
Secretary	: Mr M. Hossen, Safety & Health Officer (up to 23.01.2025) Mrs S. Bhoojhowon, Safety & Health Officer (as from 24.01.2025)

Principle 6: Reporting with Integrity (Cont'd)

DISASTER MANAGEMENT COMMITTEE

In accordance to National Disaster Risk Reduction and Management Act 2016, the Council is mandated to implement disaster risk reduction management at the local level.

The aim is to work at a holistic level for the planning, organising, coordinating and monitoring of disaster risk reduction and management activities.

Local Disaster Risk Reduction and Management Committee

The Local Disaster Risk Reduction and Management Committees have been held on 6 and 14 August 2024, 17 March and 30 May 2025 for the general preparedness for cyclonic/rainy season 2024-2025. The Local Disaster Management Plan has been set up at the level of the Council and the roles, responsibilities of each and every stakeholder/department are clearly defined.

Composition (List of members for the Local Disaster Risk Reduction and Management Committees)

1. The Lord Mayor of the City Council of Port Louis (Chairperson).
2. The Chief Executive/Deputy Chief Executive/Assistant Chief Executive (Vice Chairperson).
3. Local Disaster Management Coordinator.
4. Representatives of the Public Health, Land Use & Planning Departments as well as the Public Infrastructure Department of the Council.
5. A representative of the Ministry responsible for the subject of education.
6. A representative of the Ministry responsible for the subject of health.
7. A representative of the Ministry responsible for the subject of public infrastructure.
8. A representative of the Ministry responsible for the subject of social integration.
9. A representative of the Ministry responsible for the subject of social security.
10. A representative of the Mauritius Police Force.
11. A representative of the Mauritius Fire and Rescue Service.
12. A representative of the Central Electricity Board.
13. A representative of the Central Water Authority.
14. A representative of the Road Development Authority.
15. A representative of the Mauritius Red Cross Society.

Principle 6: Reporting with Integrity (Cont'd)

It is also to be noted that the Chairperson of the local committee may, where he considers necessary, co-opt any other person with relevant expertise not already available to assist the committee.

Furthermore, a local committee shall meet as often as the Chairperson of the Local Authority may determine but at least once every 3 months.

■ Functions of the Local Committee

- Work closely with its local community in disaster analysis and vulnerability assessment.
- Prepare, implement in accordance with any guidelines as laid down by the National Council, the local Plan to be approved by the National Centre.
- Promote and implement disaster risk reduction and management education and public awareness programmes.
- Build capacity, acquire resources and coordinate disaster risk reduction and management activities.
- Conduct trainings, drills and simulation exercises.
- Every 6 months, submit a periodical report related to its activities to the National Centre.

LEOC - Local Emergency Operation Command

- The LEOC is multi-sectoral and presided by the Lord Mayor of the City Council of Port Louis.
- In the event of a disaster, the LEOC is activated at the Council along with the first responders and the concerned stakeholders.
- The LEOC liaises with the NEOC so as to lead disaster response operations.
- Exercise the same power as that of the NEOC (only falling under its jurisdiction).
- Regular sit rep and post impact assessment is sent to NEOC if ever there is a crisis situation.

Principle 6: Reporting with Integrity (Cont'd)

As such, the LEOC, presided by the Lord Mayor, was activated with first responders on several occasions upon the instruction of the NEOC in the event of a disaster. Regular Situational Reports as well as Post Disaster Assessment Reports were submitted to the Council and the NEOC before/during/after a disaster.

Simulation Exercises / Sensitisation Campaigns / Community Disaster Response Programmes

- Regular Landslide Sensitisation Campaigns at Pointe aux Sables, Tranquebar, Vallée des Prêtres, La Butte, Vallée Pitot, Chitrakoot and other high-risk zones were carried out in the year 2024/2025. The sensitisation campaigns with regards to flood (or other disasters) safety measures before/during and after a disaster were conducted with local communities and community disaster response team as well as those residing in high-risk areas in the presence of the Police Neighbourhood Officer in year 2024/2025.
- Sensitisation was also effected through pamphlets, banners, the digital LED panel of the Council, social media and by the Community Disaster Response Team (residing in risk prone areas).
- Modular flood simulation exercise was effected in the region of Tranquebar on 31 August 2024.
- Refresher Community Disaster Response Programme with CDRT of Port Louis in joint collaboration with the Council of Flacq and Curepipe have been conducted on 23 May 2025 - constant liaison and communication is kept with them.
- Landslide Simulation Exercise in region of Vallée Pitot was carried out on 10 June 2025.

Community Disaster Response Programme (CDRP)

The aim of the CDRP is to inculcate a culture of risk reduction within the population and building the capacity of the community to respond to disasters.

- A CDRP in the region of Tranquebar was effected on 29, 30 and 31 August 2024.

Principle 6: Reporting with Integrity (Cont'd)

Contingency Plans- Completed

- Sable Noir and Canal Dayot
- Résidence La Cure
- Chitrakoot
- Vallée Pitot
- Pointe aux Sables (Camp Firinga and Cite Débarcadère)
- Morcellement La Vallée (Ste Croix)
- Tranquebar, Camp Mana
- Tranquebar (Nazareth Bridge)
- Vallée des Prêtres
- Canal Dayot Aqueduct
- Flood Response and Evacuation Plan for the City Centre of Port Louis

Monitoring of cleaning, desilting and maintenance of drains in high-risk areas

- Monitoring and follow up of cleaning, desilting and maintenance of drains, canals, rivers and watercourses are effected in high-risk prone areas. Furthermore, there is a follow-up of the construction/rehabilitation of drains/canals in high-risk areas. Regular joint site visits are effected for close monitoring of high-risk areas.

Pictures of the sensitisation campaigns/SIMEX/Community Disaster Response Programme that were effected for year 2024/2025:

(i) Sensitisation Campaigns



(ii) Simulation Exercise & Community Disaster Response Programme



(i) Simulation Exercise & Community Disaster Response Programme (Cont'd)



(i) Simulation Exercise & Community Disaster Response Programme (Cont'd)



(i) Simulation Exercise & Community Disaster Response Programme (Cont'd)



Social Issues

The MCCPL aims at giving equal opportunities to its employees. For any new recruitment or promotion exercise, it is advertised both internally and externally. Necessary action is being taken for implementing a performance framework for aligning the strategic goals of the MCCPL for career development. The length of service of employees is also recognized and rewarded through events.

The MCCPL recognizes the importance of the role it has to play in society and it actively participates in endeavors to alleviate social and environmental problems. The Council is also committed to creating sustainable value for the social and economic well-being of the society.

Principle 7: Audit

Internal Audit

The Audit & Risk Management Department reports its findings to the Audit Committee.

External Audit

Appointment of external auditors (Government Audit) is in accordance with the provisions of Local Government Act 2011 section 136:

- 1) The approved annual financial statements of every local authority shall be audited by the Director of Audit.
- 2) The Chief Executive of every local authority shall, within 4 months of the end of every financial year, submit the approved financial statements to the Director of Audit.
- 3) The local authority shall pay an audit fee in respect of the audit of its financial statements.

The Audit & Risk Management Department which reports to the Audit Committee plays a key role in keeping under review the scope and results of the External Audit with regards to the following:

- 1) Efficiency in meeting time scheduled
- 2) Effectiveness and performance of the audit team
- 3) Independence and good communication with audit committee
- 4) Objectivity in their judgements through their weakness letter

In order to ensure that the External Auditors' objectivity and independence are safeguarded if they undertake non-auditing services, the Audit Committee should examine the nature of such services and ensure that the members of the audit team do not form part of such assignment, thus ensuring that there is no conflict of interest at any point in time.

Principle 8: Relations with Shareholders and Other Key Stakeholders

Employee Share Option Plan

No Employee Share Option Plan is available.

Third Party Management Agreement

The City Council of Port Louis works in collaboration with the Unions' Registered Members such as the Union of Municipalities' Workers, the Local Authorities Employees Union, Port Louis Inspectorate Union.

7. THE CITY OF PORT LOUIS - HISTORY AND PROFILE

Port Louis, situated on the north-western coast, is the capital and only city of Mauritius. It is surrounded by the Moka range of mountains. Mauritius and its capital city, Port Louis, are - closely linked in history. Port-Louis has a unique place in the history of the island as it has witnessed most events in the social, political and economic development of the country. Port Louis was named after King Louis V of France by Capitaine Dufresne d’Arsel when the French took possession of the island. It was chosen, in 1732, to be the port of Isle de France. This was an ideal choice as Port Louis had the characteristics of a natural harbour and a strategic position in the Indian Ocean.

Bertrand François Mahé de Labourdonnais, third French Governor of Mauritius, was known as the “*bâtitteur*” of Port Louis. He started the construction of the town in 1735.

Port Louis was the birthplace of regional democracy in Mauritius, one century before the legislative assembly was created. The first municipality in the island was established in Port Louis, in 1790, during the period of the French revolution. Thomas Enouf was the first “*Maire de Port-Louis*” in 1790 and was succeeded by ten other French mayors. However, this municipality was abolished in 1803.

During what was known as the “*période républicaine*”, from 1790 to 1803, the name of the town changed on two occasions. From 1790 to 1793, the town was known as Port Louis. Port Louis became “*Port de la Montagne*” in 1794 and this was changed again to “*Port Nord-Ouest*” from 1795 to 1803.

When General Decaen took over as Governor of the island in 1803, the town was named “*Port Napoléon*”. In 1810, when the island became a British colony, Governor Robert Farquhar gave back to the town its original name of Port Louis.

Port Louis was raised to City status on 25 August 1966. However, it was only in 1971 that the Mayor of Port Louis was elevated to the rank of Lord Mayor.

The site where the City Hall now stands was formerly that of a hotel known as “*Grand Hôtel d’Europe*”. The building became municipal property in 1886 and was pulled down afterwards. The foundation stone of the present City Hall building was laid on 21 December 1962. The architect was Max Boullé. The building was inaugurated on 25 August 1966. The City Hall therefore reckoned its 50 years of existence in August 2016.

The City has also the privilege and prestige of having the greatest number of historical buildings, monuments and sites which are classified as national heritage. Among them, the *Aapravasi Ghat Immigration Depot*, the inscription of which on the list of World Heritage sites, has been recognized by UNESCO and nominated by the World Heritage Convention on 12 July 2006. The Aapravasi Ghat was the landing place for about half a million indentured labourers who came from India to work and eventually settled in Mauritius.

THE CITY OF PORT LOUIS - HISTORY AND PROFILE (CONT'D)

Over the years, Port Louis has developed as the main commercial, business and administrative centre of the island. A unique feature of Port Louis is that it is the busiest area of the country during the day but transforms itself into a very quiet one at night and during the weekend.

In line with the provisions of the Local Government Act 2011, the regions of Pailles, Montebello and Sorèze have been annexed to Port Louis. With the annexation of these regions, the City has presently a surface area of 6,150 hectares and a residential population of 149,672. Port Louis has however a transiting population of some 100,000 to 200,000 during weekdays with the influx of people from all over the island coming to work in the capital or for business as well as visitors and tourists.

The City of Port Louis is host to most public institutions in Mauritius. It is the seat of Central Government, the National Assembly, the Supreme Court and most ministries and para-statal bodies. Its harbour, the only one in the island, constitutes the economic lifeline of the country. Port Louis is also the financial centre of the country. Most banks, insurance companies and professional services' firms have their head office in the city.

A major tourist attraction with its famous "*bazar central*", the Caudan Waterfront, Chinatown and the Champ de Mars racecourse, Port Louis has the potential to attract tourists.

Great efforts have been made to promote the image of the city worldwide. Port Louis has twinning relations with some foreign towns, among which Foshan in China, La Possession in Réunion Island, Saint-Malo in France.

Port Louis is also a member of regional and international organisations, among which AVCOI (*Association des Villes et Collectivités de l'Océan Indien*), AIMF (*Association Internationale des Maires Francophones*), CLGF (Commonwealth Local Government Forum) and ICLEI (International Council for Local Environmental Initiatives).



THE CITY OF PORT LOUIS - HISTORY AND PROFILE (CONT'D)

PRINCIPLE 1: MUNICIPAL ADMINISTRATION

The municipal administration, established during the French period and abolished in 1803, was replaced by a district administration.

In 1850, when Sir George Anderson became Governor, local democracy was re-introduced. The Municipality of Port Louis was set up in 1850 by Ordinance No. 16 which was passed by the Council of Government on 27 December 1849 and came into force on 1st January 1850. The first municipal elections were held in February of that year. Louis Léchelle became the first elected Mayor of Port Louis. The Council had, at that time, 18 elected members.

In 1903, the number of elected members was reduced to 12, or three Councilors for each of the four wards. The Municipal Charter, as the Ordinance is commonly called, was drafted by Prosper d'Épinay. Amended several times, mainly in 1903, 1921 and 1939, it was replaced by the Local Government Ordinance of 1989. The Local Government Act 2011 is presently in force.

In 1969, the number of councilors was increased to 30 and Port Louis was then divided into six wards, with five elected members for each ward. The number of Councilors was again reduced to 24 as stipulated in the Local Government Act 2011. Following an amendment made to this Act in April 2015, the number of Councilors has been increased to 32, that is, four Councilors for each of the eight wards.

ELECTORAL WARDS OF PORT LOUIS

The Local Government Act of 2011 provides for eight electoral wards for the City. These wards are as follows:

- Ward I Pointe aux Sables, Petit Verger, Terrasson, La Tour Koenig, Camp Benoit, Débarcadère
- Ward II Plaine Lauzun, GRNW, Borstal, Pailles West, Pailles East, Guibies, Montebello, Soreze, Camp Chapelon
- Ward III Bain des Dames, Cassis, Port Louis Centre, Cité Vallijee
- Ward IV Tranquebar, Bangladesh, Champ de Mars, La Paix Street, Boulevard Victoria, Frère Félix de Valois Street.
- Ward V Plaine Verte, Vallée Pitot
- Ward VI Roche Bois, Camp Yoloff, Mer Rouge
- Ward VII Briquetterie, Abercrombie, Ste. Croix
- Ward VIII Caro Lalo, Cité la Cure, Lower Vallée des Prêtres, Upper Vallée des Prêtres, Chittrakoot

THE CITY OF PORT LOUIS - HISTORY AND PROFILE (CONT'D)

PRINCIPLE 2: PORT LOUIS: REGIONAL AND INTERNATIONAL RELATIONS

The relations which Port Louis has with foreign cities and its membership in international organisations help to promote the City's image worldwide and represent a huge potential for tourism.

Port Louis has twinning relationships with some eleven (11) foreign towns/cities. However, twinning with Foshan City (China), Saint-Malo (France) and La Possession (Reunion Island) is still active. The City was one of the founder members of the *Association Internationale des Maires Francophones (AIMF)* in 1979 and the *Association des Villes et Collectivités Locales de l'Océan Indien (AVCOI)* in 1989.

Twinning activities and participation in regional/international conferences/seminars/workshops are a regular feature. International and regional exposures enable representatives of the Council to interact with their foreign counterparts in various fields of competence.



LIST OF INTERNATIONAL ORGANISATIONS WITH WHICH PORT LOUIS IS AFFILIATED

Sn	Organisation
1.	AVCOI (Association des Villes et Collectivités de l'Océan Indien)
2.	AIMF (Association Internationale des Maires Francophones)
3.	ICLEI (International Council for Local Environment Initiatives)
4.	UCLG Africa (United Cities and Local Governments of Africa General Secretariat)
5.	UNESCO Creative Cities Network (UCCN)
6.	World Tourism Cities Federation

8. PERFORMANCE OF DEPARTMENTS AND SECTIONS

Principle 1: Administration Department



Mr Vineshsing SEEPARSAD
Chief Executive Officer

The Administration Department, formerly Chief Executive's Department, is responsible for the overall affairs of the City Council of Port Louis. It coordinates the activities of all the departments, ensures implementation and follow-up of all decisions taken by the Council and exercises administrative and financial control with a view to ensuring efficiency, productivity and sound financial management.

The Department is also responsible for implementing local government policies, goals and objectives, local government legislations and other relevant legislations, initiating and implementing programmes aiming at enhancing the overall efficiency and effectiveness of the Council and advising the Council on policy matters.

The Chief Executive is the administrative head of the City Council and is currently supported in his administrative functions by Deputy Chief Executive and two Assistant Chief Executives. He exercises control over the management of policies and practices of the Local Government.

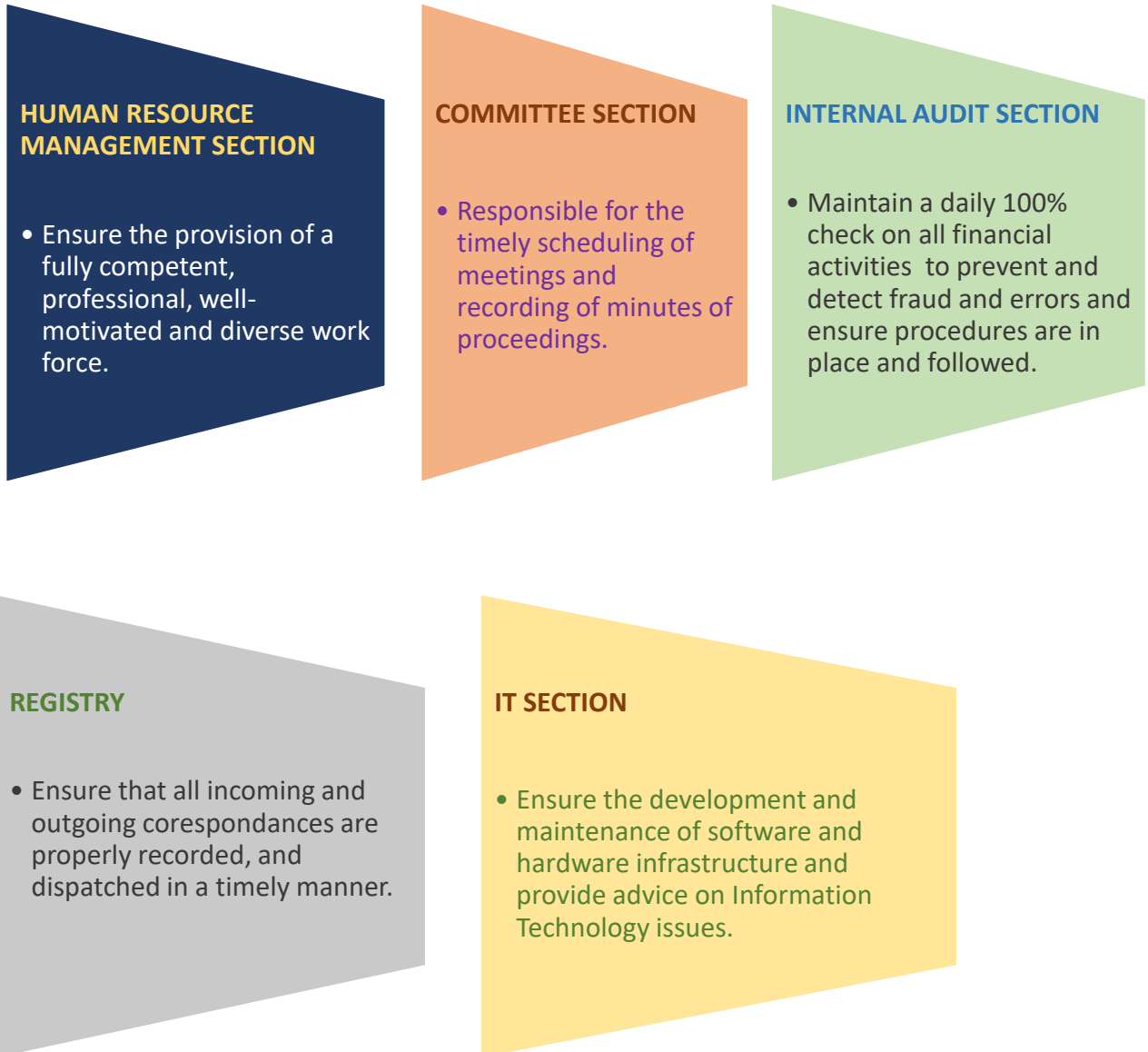
The main functions of the Chief Executive are to:

- execute the statutory duties laid down in the Local Government Act, the Local Government Service Commission Act and other legislations relating to municipal activities;
- initiate action to ensure that the provisions of Local Government legislation are implemented;
- advise the Council on all matters falling within the purview of the Local Government legislation; and
- ensure that decisions taken by the Council are executed and monitored.

PERFORMANCE OF DEPARTMENTS AND SECTIONS (Cont'd)

Principle 1: Administration Department

The following sections fall under the direct responsibility of the Chief Executive:



PERFORMANCE OF DEPARTMENTS AND SECTIONS (Cont'd)

Principle 2: Finance Department



Mr Indradev Nundloll
Financial Controller

The Financial Controller administrates the Finance Department of the Council in conformity with the provisions of the Local Government Act 2011, the Financial Management Manual and the Capital Procedure Process Manual for the full compliance with all the processes. The Financial Controller is assisted by a Principal Accountant and an Accountant/Senior Accountant.

The Department of Finance consists of 34 employees in the following sections:

- (1) Income Section
- (2) Expenditure Section
- (3) Payroll section
- (4) Examining Section
- (5) Procurement Section
- (6) Registry Section

Income Section

It is responsible for the collection of General Rates/Local Rates, Market Fees, Bus Toll, Advertising, Rental of Building, Accounting of Trade Fees and any other fees such as Occasional Fees and other fees payable to the Council. It is headed by a Principal Finance Officer, one Office Management Officer and two Management Support Officer.

Expenditure Section

This section is responsible for the processing of all claims and effect payment to suppliers on a timely manner. It is headed by a Principal Finance Officer, a Senior Finance Officer and one Management Support Officer.

PERFORMANCE OF DEPARTMENTS AND SECTIONS (Cont'd)

Principle 2: Finance Department (Cont'd)

Payroll Section

This section's main activities are to ensure:

- (i) Payment of Salaries and other benefits /allowances to employees
- (ii) Payment of pension to pensioners.
- (iii) Payment of allowances and other benefits to Councillors.

The Section is headed by a Principal Finance Officer and a Management Support Officer.

Examining Unit

This section has been created in the Finance department to bring segregation and independency in processing payments. The Examining Unit verifies all the payment vouchers before effecting payments. This section consists of a Principal Financial Officer and a Management Support Officer.

Procurement Section

The Procurement and Supply Unit is responsible for the purchase of goods and services in line with the Public Procurement Act 2006, receiving and issue of goods to user departments. The Procurement Section is headed by a Principal Procurement Support Officer, one Senior Procurement Support Officer, one Office Management Officer, two Management Support Officers, a Clerk and one Store attendant, three General Worker and two Handy workers.

Registry Section

The Registry Section deals with the records management of incoming and outgoing mails pertaining to Finance Department. This section consists of an Office Management Assistant and a Typist who ensure that documents are promptly considered and sent to the appropriate Sections for necessary actions.

Estimates (Budget Preparation)

The Preparation of the annual estimates is carried out by the Financial Controller in collaboration with all the Heads of Departments and Sections so that a good forecast is made and approval is given by the Finance Committee/Council which is ultimately forwarded to the parent ministry for consideration. The Budget is worked out at the level of the parent ministry and the Ministry of Finance and Economic Development. The Budget is approved by the Minister as per section 85(2) C of the Local Government Act.

Annual Report including Financial Statements

As per the amended Local Government Act 2011, Section 132(1) (a) Financial Statements are being prepared under the International Public Sector Accounting Standards (IPSAS) which is combined with the annual report of the Council. The deadline for submission of the Annual Report to the National Audit Office is 31st of October 2024.

PERFORMANCE OF DEPARTMENTS AND SECTIONS (Cont'd)

Principle 3: Library Section



Mrs Mee Line Liu Yew Fai
Senior Librarian

The City Library (also known as the Léoville L'Homme City Library) was set up in 1851. It is the oldest public library in Mauritius. It was set up initially as a reference library for the municipal staff and developed into a public reference library. As from 1935, it became accessible to the public through its lending facilities. Attempts to modernise the City Library really started in the 1960s.

Events that stand out as landmarks in its modernization process are:

- (a) Open access to its collections.
- (b) Modernisation of the furniture, especially shelving.
- (c) Introduction of the catalogue card cabinet and the Dewey decimal classification for non-fiction books.
- (d) Setting up of a children's library.
- (e) Creation of Reading Rooms and Branch Libraries in suburban areas of Port Louis, offering facilities such as reference books, on-spot consultation of magazines and newspapers, lending of children's books.
- (f) Launching of a mobile library service with two vehicles for the different localities of the City.
- (g) Computerisation of the library service in 1992.
- (h) Re-computerization projects in 2000 and 2010.
- (i) Renovation of the Lending and Internet Section during the period of 2010-2011.

PERFORMANCE OF DEPARTMENTS AND SECTIONS (Cont'd)

Principle 3: Library Section (cont'd)

On 31st August 2011, the City Library was renamed as Léoville L'Homme Municipal Library. Léoville L'Homme (1857-1928), writer and famous Mauritian poet, was in charge of the municipal library in 1902.

Services

- **Adult Lending Service**

A collection of 50,000 books and periodicals is available mainly in English and French. Subscribers have free access to a wide variety of subjects. Membership is open to all residents of Mauritius of at least 14 years old.

- **Reference Service**

Reference materials such as dictionaries, encyclopedias, textbooks and non-fiction books are available for on-spot consultation. Users are mostly students from secondary schools and university students.

- **Audiovisual Services**

The current stock consists of some 500 audiovisual items - CD, DVDs, VCDs on music, films and educational topics.

- **Internet access**

Internet access is available to the public at the cost of Rs 15 per package of 30 minutes.

- **Children's Library (Junior Library)**

The children's library, also known as the Junior Library, has a current stock of 8,000 French and English titles.

Membership is open to children aged less than 14 years old.

- **Reading Rooms/Branch Libraries**

Twelve reading rooms/branch libraries are open to the public free of charge and are located in different areas of Port Louis. Their main objective is to offer local and foreign magazines and newspapers for on-spot consultation, and a children's lending library for those aged up to 14 years old.

PERFORMANCE OF DEPARTMENTS AND SECTIONS (Cont'd)

Principle 3: Library Section

Reading rooms and branch libraries

No.	Name
1	Camp Chapelon Reading Room/Branch Library
2	Camp Yoloff Reading Room/Branch Library
3	Cité Briquetterie Reading Room/Branch Library, Bois Savon Street
4	Freddy Desveaux Reading Room/Branch Library (Cassis)
5	Louis Delange Reading Room, St. Georges Street
6	Rémy Ollier Reading Room, Jules Koenig Street
7	Résidence Vallijee Reading Room
8	Sainte Croix Reading Room/Branch Library, Sainte Marie Street
9	St. François Xavier Reading Room/Branch Library, Military Road
10	Tranquebar Reading Room/Branch Library, Cotillon Street
11	Vallée des Prêtres Reading Room/Branch Library, Bernardin de Saint-Pierre Street
12	Vallée Pitot Reading Room/Branch Library

For the period 1st July 2024 to 30 June 2025, the Library acquired 238 new materials as follows:

- 143 books for Lending and Reference Sections.
- 85 children's books for the Junior Library.

PERFORMANCE OF DEPARTMENTS AND SECTIONS (Cont'd)

Principle 3: Library Section

New subscribers for the year 2024-2025

Section	No. of new members
Adult Lending Section (including teenagers)	253
Junior Library	221
12 Branch libraries (for children up to 14 years old)	13
Total subscribers	487

Amount spent on books, newspapers and magazines

Type of materials	Amount spent (Rs)
Books for Adult Lending Section, Junior Library and 9 branch libraries	29,424
Magazines for 12 reading rooms and Junior Library	98,234
Newspapers for 12 reading rooms	190,840
Total amount	318,498

Main activity carried out by the Library

Period	Activity	Target audience
Saturday 14 December 2024	End-of-year distribution of toys from 9.30 to 11.30 hours at City Hall	1,600 children of Port Louis aged 4 to 10 years old

PERFORMANCE OF DEPARTMENTS AND SECTIONS (Cont'd)

Principle 3: Library Section

Strategic Direction for the next 3 years for the Library

- (1) Improve the level of funding for books to replace the aging collections so that users of the Library have access to the latest titles/series/authors.
- (2) Improve the level of funding for the organisation of literary and cultural activities to attract more visitors and new members.
- (3) Replacement of the existing AMLIB library management software and outdated computer equipment to improve efficiency.
- (4) Replacement of the old bookshelves in the Junior Library (children's section) with new ones.

PERFORMANCE OF DEPARTMENTS AND SECTIONS (Cont'd)

Principle 4: Parks and Gardens Section



Mr MOTEE Kreetty Kumar
Superintendent, Parks and Gardens

The Parks and Gardens Section, formerly a department, was created in 1931 under the Mayorship of Mr Raoul Rochecouste. Presently, some 75 employees work for this section and they comprise 1 Overseer, 6 Senior Gardeners, 40 Gardeners and 28 General Workers.

The main objectives of the section are:

- (1) Maintenance of all parks, gardens and green spaces falling within the jurisdiction of the City Council, more than 100 in total covering a total area of around 182,000m², including:
 - (a) Robert Edward Hart Garden also known as Les Salines Garden.
 - (b) Marie Reine de la Paix, also known as Boulevard Marie Reine de la Paix.
 - (c) Abdool Razack Mohamed and Sunni Razvi Gardens in Plaine Verte.
 - (d) Jardin de la Compagnie.
 - (e) Place Bissoondoyal (Place d'Armes).
- (2) Creation of new green spaces which have been approved by the Council.
- (3) Assistance in clean-up and embellishment programmes within the City.
- (4) Any other duties related to the embellishment of the City and which are in line with Government vision of a Green City for a better environment.

PERFORMANCE OF DEPARTMENTS AND SECTIONS (Cont'd)

Principle 4: Parks and Gardens Section

Projects carried out during the year 2024-2025 included the following:

1. Rehabilitation and Landscaping of Beethoven Garden, Cité Vallijee (in-house work)

Project consisted of:

- (i) Placement of new benches.
- (ii) Repairs to metal barriers and gates.
- (iii) Planting of 80 palm trees along alleys and boundary walls.
- (iv) Setting up of irrigation systems.

2. Rehabilitation of 1^{er} Février Garden, Roche Bois (in-house work)

Project consisted of:

- Painting and repair of garden furniture and other existing infrastructure.
- Planting of ornamentals along main alleys.
- Trimming of high end trees and bushes.
- Rehabilitation of existing petanque pitch.

3. Greening of Parks and Gardens

Around 5,000 plants (inclusive of ornamentals, exotic and endemic plants) planted in the following green spaces:

- (i) Marie Reine de La Paix
- (ii) Jardin de la Compagnie
- (iii) 1^{er} Février, Roche Bois
- (iv) Plaine Verte Gardens
- (v) Beethoven Green Space, Cité Vallijee
- (vi) Bell Village Traffic Island
- (vii) Sunni Razvi Garden, Plaine Verte

Aims and Objectives

Increasing the area under green spaces by 10% yearly (conversion of dark spots, road reserves) thus helping in reducing carbon footprint and mitigate pollution.

PERFORMANCE OF DEPARTMENTS AND SECTIONS (Cont'd)

Principle 5: Public Infrastructure Department



Mr NAYAGEN, Govindarasan
Ag. Head, Public Infrastructure Department

The Public Infrastructure Department is responsible for the overall planning, implementation and maintenance of all infrastructural projects of the Council. It has a dedicated team to ensure the proper running of the department.

Minor projects are implemented in house by the Council's own labour force while the department closely monitors, inspects and evaluates major capital projects executed by contractors hired through the Public Procurement Mechanism put in place by government.

The Public Infrastructure Department is headed by the Head, Public Infrastructure Department who is a Civil Engineer and he is assisted in his duties by a Civil Engineer, a Chief Inspector of Works, a Senior Inspector of Works, two Inspectors of Works and one Assistant Inspector of Works as well as a few skilled and non-skilled workers. The Council has also received the assistance of a Land Surveyor and an Assistant Land Surveyor from City Council of Port Louis.

The main responsibilities of the Public Infrastructure Department are:

- a) To effect regular maintenance of non-classified roads within the Council's area.
- b) Construction of new roads declared as public within the Council's area.
- c) Provision and maintenance of street lighting along Highways, classified and non classified roads as well as lighting of football grounds, volleyball pitches and other Council's buildings.
- d) Maintenance of Council buildings, Sports Grounds and Complexes Children Playgrounds, Multi-purpose Halls, Public Markets, Cemeteries among others.

PERFORMANCE OF DEPARTMENTS AND SECTIONS (Cont'd)

Principle 5: Public Infrastructure Department

The main responsibilities of the Public Infrastructure Department are: (Cont'd)

- e) Management and maintenance of Council's fleet of vehicles.
- f) To issue and keep record of fuel consumption for the department assigned vehicles.
- g) Provision, fixing and maintenance of street and village name plates.
- h) Construction and maintenance of drains along non-classified roads.
- i) Supervision of civil engineering projects undertaken by in-house labour and contractors.
- j) Processing of Building and Land Use Permits.
- k) Providing advice to the Council on engineering matters and the implementation and application of relevant legislations including the Roads Act, the Building Act and the Local Government Act.
- l) Preparation, processing and implementation and monitoring of capital projects financed by the Government under the LDP Programme.
- m) Preparation of payment certificates, monitoring of budgets of Local Development Projects and ensure that projects are within earmarked budgets.
- n) Assist meetings, act upon decisions taken thereat. Local Disaster Committee, ICZM, Whole Council, NDU and many others.
- o) Monitoring the budget/ estimates of the department and deal with financial issues.
- p) Prepare and issue Service Order, Material Requisition Service Requisition.
- q) Record, monitor and manage leaves of all employees of the department.
- r) Manage, administer and reply to all queries, correspondences – Roads, Drains, Infrastructure, Road Signs, Traffic Issues, etc.

PERFORMANCE OF DEPARTMENTS AND SECTIONS (Cont'd)

Principle 5: Public Infrastructure Department

Major achievements and events during financial year 2024/2025

1. Mechanical Workshop (Transport Section)

The Mechanical Workshop is located at Roche Bois. New vehicles were acquired as follows:

Date of Purchase	Major Acquisitions
May 2024	Delivery of one Dumper Make THWATIES bearing Registration No 1 Z 360 Donated by the MOLG
July 2024	Delivery of one Tipper Lorry make SINOTRUK bearing Registration No 1 Z 355 (Price Paid – Rs 2,574,000.00) Donated by the MOLG
July 2024	Delivery of one Tipper Lorry make SINOTRUK bearing Registration No 1 Z 356 (Price Paid – Rs 2,574,000.00) Donated by the MOLG
July 2024	Delivery of one Tipper Lorry make SINOTRUK bearing Registration No 1 Z 357 (P.P – Rs 2,574,000.00) Donated by the MOLG
July 2024	Delivery of one Tipper Lorry make SINOTRUK bearing Registration No 1 Z 358 (P.P – Rs 2,574,000.00) Donated by the MOLG
July 2024	Delivery of one Tipper Lorry make SINOTRUK bearing Registration No 1 Z 359 (P.P – Rs 2,574,000.00) Donated by the MOLG
May 2025	Purchase of one ISUZU Truck mounted with Combine Jetting and Vacuum (Price Paid – Rs 1,868,450.00) Donated by the Ministry of Local Government (MOLG)

PERFORMANCE OF DEPARTMENTS AND SECTIONS (Cont'd)

Principle 5: Public Infrastructure Department

Date of Purchase	Major Acquisitions
May 2025	Purchase of one ISUZU Truck mounted with Road Sweeper Equipment (Price Paid – Rs 15,039,950.00) Donated by the MOLG
May 2025	Purchase of one ISUZU Truck mounted with Road Sweeper Equipment (Price Paid – Rs 15,039,950.00) Donated by the MOLG
May 2025	Purchase of one Tipper Lorry make ISUZU bearing Registration No 1 Z 361 (Price Paid – Rs 1,868,450.00)
May 2025	Delivery of one Tipper Lorry make SINOTRUK bearing Registration No 1 Z 355 (Price Paid – Rs 2,574,000.00) Donated by the MOLG

2. Projects

SN	Name of Project	Project Value	Development Type	Date Completed
1.	Construction of Sports Complex at Plaine Verte	166,912,000	Buildings	30 August 2024
2.	Rehabilitation of Armoury Bridge	17,200,000	Drains	08 May 2025
3.	Pulling of Tower Clock	862,500	Amenities	22 February 2025
4.	Restoration of 8 stalls at the Central Market	1,400,000	Amenities	19 May 2025
5.	Demolition of slab and other structures over Ruisseau du Pouce and demolition of KFC Building	4,598,275	Amenities	25 January 2025

PERFORMANCE OF DEPARTMENTS AND SECTIONS (Cont'd)

Principle 5: Public Infrastructure Department

SN	Name of Project	Project Value	Development Type	Date Completed
6.	Supply and laying of screed and roof slab and water proofing works at Central Market	5,534,950	Amenities	13 January 2025

3. Lighting for financial year 2024/2025

Total number of complaints for street lighting received and attended: 3,476

Total number of new lanterns fixed: 167

Total number of defective lanterns replaced by led lantern: 742

4. List of roads constructed

Resurfacing of roads and construction of roads and related works

- (1) Gamma Lane/Temple Lane, Sable Noire – Rs1,301,625.00
- (2) Floribunda Street, Debarcadère - Rs3,525,000.00
- (3) Pigeon Street, Debarcadère - Rs7,800,000.00
- (4) Dr Beugeard Street, Debarcadère - Rs1,800,000.00
- (5) Royal Highness Street, Debarcadère - Rs2,600,000.00
- (6) Jacquier Street, Pte aux Sables - Rs7,000,000.00
- (7) Avenue Dorade, Pailles - Rs1,125,000.00
- (8) Avenue Marlin, Pailles - Rs8,820,000.00
- (9) Ally Lane, Vallée des Prêtres - Rs7,550,000.00
- (10) Road at Morcellement Ramlagun, Vallée des Prêtres - Rs760,000.00
- (11) Road near Mariamen Kovil, Vallée des Prêtres - Rs1,500,000.00

PERFORMANCE OF DEPARTMENTS AND SECTIONS (Cont'd)

Principle 5: Public Infrastructure Department

5. Cleaning and Desilting of Rivers

- (1) Cleaning and desilting of Canal Cochon, Roche Bois - Rs 914,250.00
- (2) Cleaning and desilting of River Latanier from Vallée des Prêtres near Ally Lane to its outlet at Roche Bois – Rs 5,017,220.00
- (3) Cleaning, desilting and carting away of debris at Canal Dayot region from Rusell Bridge up to Aqueduct (370m) – Rs 641,000.00
- (4) Desilting of River Latanier at Morcellement Ramlagun (600m) – Rs 220,800.00

6. Road Maintenance

About 5,000 m² of patching was completed.

PERFORMANCE OF DEPARTMENTS AND SECTIONS (Cont'd)

Principle 6: LAND USE AND PLANNING DEPARTMENT



Mr Yassim Hosenally
Head, Land Use and Planning

The Land Use & Planning Department is the planning authority for the area under its jurisdiction according to Section 6 of the Town and Country Planning Act 1954 (as subsequently amended).

This department is responsible for all matters pertaining to development of land in virtue of the following:

- (1) Local Government (Amendment) Act 2018;
- (2) Planning and Development Act 2004;
- (3) Town and Country Planning Act 1954;
- (4) Building Control Act 2012;
- (5) Morcellement Act 1990.

The Land Use & Planning Department is also responsible for the Cadastre Section.

Under Section 117 of the Local Government (Amendment) Act 2018, the authority for execution and enforcement of the Building Control Act 2012 and Town and Country Planning Act shall be the Municipal City Council, Municipal Town Council or the District Council of the representative city, town or district where the relevant building, structure or tenement is to be found or where the land is to be developed.

With the proclamation of the Finance (Miscellaneous Provisions) Act 2020, there has been some changes in the Building Control Act 2012 and the Local Government Act.

(a) The Building Control Act 2012 is amended –

“An application for a permit shall be made through the National Electronic Licensing System referred to in Section 27A of the Economic Development Board Act 2017 or, in exceptional or unforeseen circumstances, in such manner as the Chief Executive referred to in Section 2 of the Local Government Act may approve”.

PERFORMANCE OF DEPARTMENTS AND SECTIONS (Cont'd)

Principle 6: LAND USE AND PLANNING DEPARTMENT

The Local Government Act is amended in Section 117 –

- (b) No application fee shall be payable for the application of a Building and Land Use Permit.
- (c) (i) where an application for a Building and Land Use Permit is approved, the permit shall, subject to this Act, be issued through National Electronic Licensing System (NELS).

Notwithstanding paragraph (a) (i), no fee shall be payable for the issue of a Building and Land Use Permit for the construction of a pharmaceutical manufacturing factory, food processing plant or warehouse.

Achievements of the Land Use and Planning Department for the financial year 2024-2025 are as follows:

<i>BLP applications July 2024- June 2025</i>	<i>Processed</i>	<i>Approved</i>	<i>Rejected</i>	<i>Applications in Process</i>
	1781	770	137	874

COMPLAINTS

Complaints received	No. of complaints received	No. processed and action taken	Under process
	423	296	127

APPLICATIONS WITHIN BUFFER ZONE

Applications within Buffer Zone	No. of applications received	BLP issued	Under process
	5	2	3

DISTRICT COURT CASES

District Court cases	No. of cases lodged	Outcome	Under process
	62	10	52

PERFORMANCE OF DEPARTMENTS AND SECTIONS (Cont'd)

Principle 6: LAND USE AND PLANNING DEPARTMENT

ENVIRONMENT IMPACT ASSESSMENT (EIA)

Received	Processed	Under process
1	1	0

PRELIMINARY ENVIRONMENTAL REPORT (PER)

Received	Processed	Under process
0	0	0

i. Constraints

However, there are many constraints that act as barriers which prevent the Department from achieving its goals.

- (1) Lack of staff to cater for the increasing number of applications for Building and Land Use Permit, and to follow up on applications of Building and Land Use Permit issued (Ex Post Control);
- (2) Pending Court Cases awaiting outcome;
- (3) Lack of training/capacity building for technical staff.

ii. Control measures taken

- (1) On the job training is provided by Senior Staff to the Junior Staff.
- (2) Coordination among Inspectors to enhance performance of the Department.

PERFORMANCE OF DEPARTMENTS AND SECTIONS (Cont'd)

PRINCIPLE 6: HEALTH DEPARTMENT



Mrs PEERBACCUS Nahida Parveen
Ag. Chief Health Inspector

The City Council of Port Louis covers an area of about 46.7 square kilometers and the population estimate was at 160,000. The process of transformation of the City Council of Port Louis, with the many projects undertaken by Government, the Council and the private sector, brings with it many challenges. The biggest challenge which the Council has been facing and continues to face, is to ensure efficient service delivery with existing resources. Furthermore, the Council has to consider the challenges of climatic change and their impact upon the area under its jurisdiction.

The priorities consequently are:

- Regular and efficient drain cleaning.
- Promotion to reduce pollution and energy consumption.
- Constant sensitization for protection and preservation of the environment.
- Strategic plans and development goals which should include climate change and its impact on social and economic development.
- Human resources management and management of change.

PERFORMANCE OF DEPARTMENTS AND SECTIONS (Cont'd)

PRINCIPLE 6: HEALTH DEPARTMENT

Outcome(s): To ensure that people are satisfied with the quality-of-service provision committed to by the Council						
DELIVERY UNITS	OUTPUTS	PERFORMANCE				
	(Services to be delivered)	Indicators	July 2023 - June 2024 Targets	July 2023 - June 2024 Achieved	July 2024 - June 2025 Targets	July 2024 - June 2025 Achieved
Public Health Department	01: Refuse collection service	P1: Number of times households serviced per week	Twice weekly	Twice weekly	Twice weekly	Twice weekly
		P2: Number of times commercial places serviced per week	Twice daily	Twice daily	Twice daily	Twice daily
	02: Cleaning public places (including green spaces, cemeteries and traffic centres)	P1: Frequency of cleaning operations carried out	Twice daily – cleaning on traffic centres	Twice daily – cleaning on traffic centres	Twice daily – cleaning on traffic centres	Twice daily – cleaning on traffic centres
		03: Rodent and pest control	P1: Frequency of interventions effected/sites covered	once monthly in market/fairs	once monthly in market/fairs	- once monthly in market/fairs - twice a week in Central Market

PERFORMANCE OF DEPARTMENTS AND SECTIONS (Cont'd)

PRINCIPLE 6: HEALTH DEPARTMENT

List of activities at the Central Market

A. Enforcement

1. Total number of contraventions
 - a) Hawkers – 13
 - b) Central Market – 232
 - c) Total no. = 245
2. Total number of seizures
 - a) Total no. = 85
 - b) Out of 85, 72 were conveyed to charitable institute.
 - c) 13 were kept as non-exhibit

B. Cleaning activities

1. Daily removal of wastes, cleaning, washing and flushing of Vegetable, Meat, Fish and Poultry Section;
2. Cleaning and flushing of main alley and New Wing Section once weekly on every Sundays;
3. Deblocking, cleaning and washing of grease traps in Food Court Section - Twice weekly;
4. Rodent/ Insect control – Twice weekly;
5. General cleaning and flushing of Foodcourt Section carried out (twice yearly) in September 2024 and May 2025;
6. Cleaning of water basins carried out (twice yearly) in September 2024 and May/June 2025;
7. Cleaning of drains in New Wing Section carried out in October/November 2024;
8. Cleaning of drains along main alley of upper and lower section carried out (twice yearly) in July 2024 and May/June 2025.

C. Repairs and maintenance

1. Waterproofing on the roof of Vegetable and Food Court Section – December 2024 / January 2025;
2. Dismantling of existing AC and installation of new Centralised AC in Food Court Section – February / March 2025;
3. Restoration of eight stalls in New Wing Section in April 2025 after a fire outbreak;
4. Painting of New Wing Section in May 2025;
5. Review of electrical network at New Wing Section – March 2025;
6. Replacement of all defective slabs – New Wing Section – February to May 2025;
7. Provision of water network for Fire Fighting – February to April 2025.

PERFORMANCE OF DEPARTMENTS AND SECTIONS (Cont'd)

PRINCIPLE 6: HEALTH DEPARTMENT

A. CEMETERIES

BURIALS

CEMETERY	NO. OF BURIALS FOR PERIOD - JULY 2024 TO JUNE 2025
Western Cemetery [St. Georges, Gébert, Old & Muslim (Bain des Dames)]	451
Eastern Cemetery	115
Pailles Cemetery	208
TOTAL	774

CREMATIONS

CREMATION GROUND	NO. OF CREMATIONS FOR PERIOD JULY 2024 TO JUNE 2025
Les Salines / Tranquebar	62
Vallée des Prêtres 'Cipaye Brule'	109
Pailles	9
TOTAL	180

INCINERATIONS

CREMATORIUM	NO. OF CREMATIONS FOR PERIOD JULY 2024 TO JUNE 2025
Les Salines	NIL
Vallée des Prêtres 'Cipaye Brule'	1
TOTAL	1

B. SANITATION SECTION

Special tasks performed in addition to daily normal scavenging service for the period of July 2024 to June 2025:

No.	Task	Period	Remarks
1.	Special services (cleaning of drains, general cleaning, scavenging services etc.) in the context of Yamsée festival.	16 – 17 July 2024	Works effected and completed under Council's fund
2.	Special cleaning works in vicinities of Pere Laval Church and along itineraries taken by pilgrims.	September 2024	Works effected and completed under special fund "Task Force"
3.	Special cleaning works at Bain des Dames Beach and vicinities in the context of Ganesh Chaturthi festival.	08 September 2024	Works effected and completed under Council's fund
4.	Special cleaning works in vicinities of Sports Arena (Inauguration)	17 September 2024	Works effected and completed under Council's fund
5.	Special scavenging services in vicinities of Western Cemeteries and Eastern Cemeteries in the context of All Saints & Souls Day.	01-02 November 2024	Works effected and completed under Council's fund
6.	Special services (brush cutting, weeding, cleaning of barelands, cleaning of drains, general cleaning, scavenging services etc.) in the context of All Saints & Souls Day at Roche Bois, Western Cemeteries and Pailles Cemetery.	October 2024 – November 2024	Works effected and completed under Council's fund
7.	Cleaning of major water courses such as Canal Pendu Cassis, Drains within Plaine Lauzun, Cut off drain Signal Mountain, Canal Kichree Tranquebar, Canal Anglais, La Paix Stream, Canal Mamzelle Ste Croix, Riv Terre Rouge Ste Croix, Storm water drain at Capitaine Pontre, Ste Croix, Storm water drain at Valmicky Rd, V. des Prêtres & Pouce Stream under the Cleaning and Desilting of Drains and Rivers. Total length of drains cleaned: 715 km (including roadside drains).	September 2024 to November 2024	Works effected and completed under fund Rs 2.5M (Cleaning and Desilting of Drains and Rivers)

No.	Task	Period	Remarks
8.	Special cleaning facilities/ scavenging service provided in the context of Assumption of Blessed Virgin Mary (15 August 2024), Ganesh Chaturthi (08 September 2024), Divali (31 October 2024), Christmas (25 December 2024), New Year's Day (01 & 02 January 2025), Chinese Spring Festival (29 January 2025), Thaipooam Cavadee (11 February 2025), Maha Shivratri (26 March 2025), National Day Celebrations (12 March 2025), Eid Ul Fitr (01 April 2025), Labour Day (01 May 2025).	Ongoing works	Works effected and completed under Council's fund
9.	Special cleaning works at Cruise Terminal in the context of Festival Creoles	15 December 2024	Works effected and completed under Council's fund
10.	Special scavenging services in vicinities of all kovils (on the day of Thaipooam Cavadee festival)	11 February 2025	Works effected and completed under Council's fund
11.	Cleaning works in the premises of Meenatchee Ammen Kovil (Kaylasson) in the context of Maha Shivratri festival	26 February 2025	Works effected and completed under Council's fund
12.	Post cyclonic waste collection due to Cyclone Garance	28 February 2025	Works effected and completed under Council's fund
13.	Cleaning works in the vicinities of Champ de Mars in the context of National Day celebrations	11 - 12 March 2025	Works effected and completed under Council's fund
14.	Special scavenging services on eve of Eid Ul Fitr in P.Verde, V. Pitot, Camp Yoloff region in the context of Eid Ul Fitr	30 March 2025	Works effected and completed under Council's fund
15.	Bulky Waste Campaigns	Feb 2025 – June 2025	Works effected under fund allocated for Bulky Waste Rs 328,432 and Rs 895,200 (Collection of Bulky Waste – Chikungunya) (431 trips effected)

No.	Task	Period	Remarks
16.	Special services (including collection of butchery wastes, placing of trailers, spreading of slaked lime, spraying of deodrene) throughout the jurisdiction of Port Louis (in the context of Eid Ul Adha Celebrations).	06 - 10 June 2025	Works effected and completed under Council's fund
17.	Cleaning of barelands	July 2024 – June 2025	Works effected and completed under Council's fund (No. of barelands cleaned - 369)

PERFORMANCE OF DEPARTMENTS AND SECTIONS (Cont'd)

PRINCIPLE 6: WELFARE DEPARTMENT



Mr Muhammad Moobeen Jeewa
Chief Welfare Officer

The Welfare Department is one of the statutory departments of the City Council of Port Louis. It is responsible for the:

- (1) The organisation of socio-cultural, youth, sports, athletic and recreational activities.
- (2) The running of nurseries, pre-primary schools and kindergartens.
- (3) The organisation of exhibition, civic receptions and other social gatherings.
- (4) The provision of educational and hobby courses for the benefits of citizens.
- (5) The organisation of public talks, seminars and other public functions.
- (6) Organisation of sports, leisure, musical performances, socio-cultural and other recreational activities for children, youth, the elderly and persons with physical and other disabilities.

It has also under its responsibility the management of 6 nurseries, 15 pre-primary schools (with about 500 toddlers/pupils of 3-5 years old), 40 children's playgrounds, sports infrastructure (comprising 17 football grounds, 20 mini synthetic soccer pitches, 10 open gyms, volleyball/basket pitches, petanque pitches, 3 gymnasia, 2 boxing gym and 2 swimming pools), and 27 social halls.

The Welfare Department is headed by the Chief Welfare Officer, assisted by a Principal Welfare Officer, one Senior Welfare Officer, four Welfare Officers, one Infant School Supervisor together with a workforce of some 200 employees.

PRINCIPLE 6: WELFARE DEPARTMENT (Cont'd)

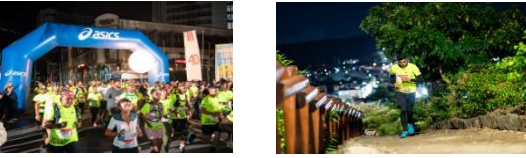


The Department provides financial and logistic support to religious institutions and socio-cultural associations of Port Louis and acts as a facilitator for the following festivals celebrated at national and regional levels:


Thaipooam Cavadee, Maha Shivaratree, Spring Festival, Easter Celebration, Ugaadi, Eid Celebration, Ganesh Chaturthi, Father Laval Pilgrimage, Yaum Un Nabi Celebration, Durga Pooja, Govinden Celebration, Venkateshwara, Divali, Christmas among others.

List of activities held during the year 2025-2025

No.	Activities	Venue	Date
Religious Ceremonies/Public Ceremonies			
1.	Father Laval Pilgrimage		Year 2024
2.	Ganesh Chaturthi		
3.	Govinden Celebrations		
4.	Durga Pooja Celebrations		
5.	Venkateshwara Celebrations		
6.	Yaum un Nabhi Celebrations		
7.	Yamsee Festival		
8.	Thaipooam Cavadee		Year 2025
9.	Abolition of slavery		
10.	Chinese Spring Festival		
11.	Maha Shivaratree		
12.	Ugaadi		
13.	Easter Celebration		
14.	Eid Ul Fitr		
15.	Eid Ul Adha		

No.	Activi-ties	Venue	Date
Inauguration/Renaming ceremonies			
1.	<p>Inauguration of Plaine Verte Sports Arena</p>  <p>This three-storey sports complex with an innovative architecture includes a futsal, volleyball cum basketball and badminton courts, a squash court, an auditorium with telescopic seats, a billiard and weight lifting areas and a multi-functional screen for watching matches.</p>	Plaine Verte (<i>Edgar Laurent Street</i>)	17 September 2024
2.	<p>Laying of foundation stone for the construction of a multi-complex building</p> 	Renaissance, Lower Magon Street	27 September 2024
3.	<p>Laying of foundation stone for the construction of a multi-purpose complex</p> 	Quartier Shell, Roche Bois	27 September 2024

No.	Activities	Venue	Date
Sports Activities			
1.	<p>Port Louis City Urban Night Trail</p>  <p>650 participants were registered for this first edition featuring two races of 5 kms and 12 kms races along the streets of Port Louis</p>	<p>Esplanade of the City Hall <i>(along the streets of the City)</i></p>	20 July 2024
2.	<p>Plateau International de football U13</p>  <p>This International Tournament, organised by the City Council of Port Louis and the Association Jeunesse Sociale de Port Louis, brought together the participation of young players aged 12 and 13 years of the various municipal écoles de football, regional football teams and teams from Reunion Island and Madagascar.</p> 	<p>Saint François Xavier Stadium</p>	3 August 2024
3.	<p>“Compétition de boxe française/savatte”</p>	<p>Esplanade of the City Hall</p>	24 August 2024
4.	<p>Trophée de la Jeunesse 2024 Drawing of lots Tournament (including semi and final matches)</p>	<p>Council Room Municipal Football grounds</p>	<p>6 September 2024 September-October 2024</p>

No.	Activities	Venue	Date
Sports Activities			
5.	MFA Regional Port Louis Season 2023-2024 Championship- Prize Giving Ceremony	Council Room	6 September 2024
6.	Grand Prix de la Cité - Moto Show 	Esplanade of the City Hall	9 February 2025
7.	Regional Cross-Country competition organised by Port Louis Regional Athletic Committee, Mauritius Athletics Association and the City Council of Port Louis	Robert Edward Hart Recreational Park	1 st June 2025

No.	Activities	Venue	Date
Other Activities			
1.	International Cooperative Day-Wreath Laying Ceremony   The Mauritius Cooperative Alliance and the City Council of Port Louis pay tribute annually to the cooperative and their contribution in the various economic sectors of the country.	Company Garden	4 July 2024
2.	Upgrading works at the Port Louis Theater-Signature of Contract for the last phase of renovation 	Council Room	9 July 2024

No.	Activities	Venue	Date
Other Activities			
3.	St. Louis Mass 	St. Louis Cathedral	26 August 2024
4.	Twinning Activities - Displacement of senior citizens from Port Louis to La Possession, Reunion Island 		27 to 31 August 2024
5.	Lunch for inmates of Mother Theresa Charitable Institution	St. Martin Street	3 September 2024
6.	Lunch for the inmates of Currimjee Infirmary - male section	St. Georges Street	4 September 2024
7.	Lunch for the inmates of Currimjee Infirmary-female section	St. Georges Street	5 September 2024
8.	Lunch for inmates of Gayasingh Ashram	Gayasingh Street	10 September 2024
9.	Lunch for inmates of Meenatchee home	Ex-Nicolay Street	12 September 2024
10.	Divali Celebration - Cultural show	Volcy Pougnet	31 October 2024
11.	Divali Celebration - Cultural show	Vallée des Prêtres	2 November 2024

No.	Activities	Venue	Date
Other Activities			
12.	Divali Celebration-Cultural show	Camp Benoit	2 November 2024
13.	National Day Celebration - Flag Raising	Municipal Infant Schools, Nurseries and City Hall	11 March 2025
14.	In memory of the victims of the 30 March flash floods - Wreath laying ceremony	Commemorative Monument - Next to Rogers House	30 March 2025
15.	Music Day Celebrations	Esplanade -City Hall	21 June 2025

9. CHALLENGES AND THE WAY FORWARD

The Council has achieved and initiated several projects during this financial year 2025/26. It was indeed a year full of realisations as stated in this annual report. However, with so many projects under progress, it becomes a learning ground for the administration and departments involved in project management. The Council's objective is to provide improved services and amenities. With the execution of some major projects, the Council faced the following challenges.

Renovation of the Central Market – Fish Meat Poultry Section

This project which is being worked out by a consultant has seen many hurdles ever since the decision was taken to upgrade this section of the market. The market badly needs upgrading and the consultant was requested to work out a modern plan taking into consideration the green aspect and having provision for drains and other amenities in case of torrential rainfall. However, the project was delayed for years, pending clearing from UNESCO as the site lies within the buffer zone of the Aapravasi Ghat. The project cost has risen considerably and remains a challenge for identification of funding to realise same.

Sustainable Development

The Council's objective is also to gradually shift towards renewable sources of energy and decrease the cost on electricity bills. Council has the intention to equip all municipal main buildings with solar panels within the next five years. The street lighting network is also being replaced by solar lanterns. Council is also contributing in the creation of new green spaces and endemic garden, the recent being at Les Salines. The Council has also a rejuvenating project of the Plaine Verte Garden and ensuring that the green aspect is taken into consideration for any further development. The main challenge remains the fact that delays in allocation of funding for these projects tend to increase the costs, and therefore, the Council cannot continuously implement such projects.

Maintenance of Public Infrastructure and Amenities

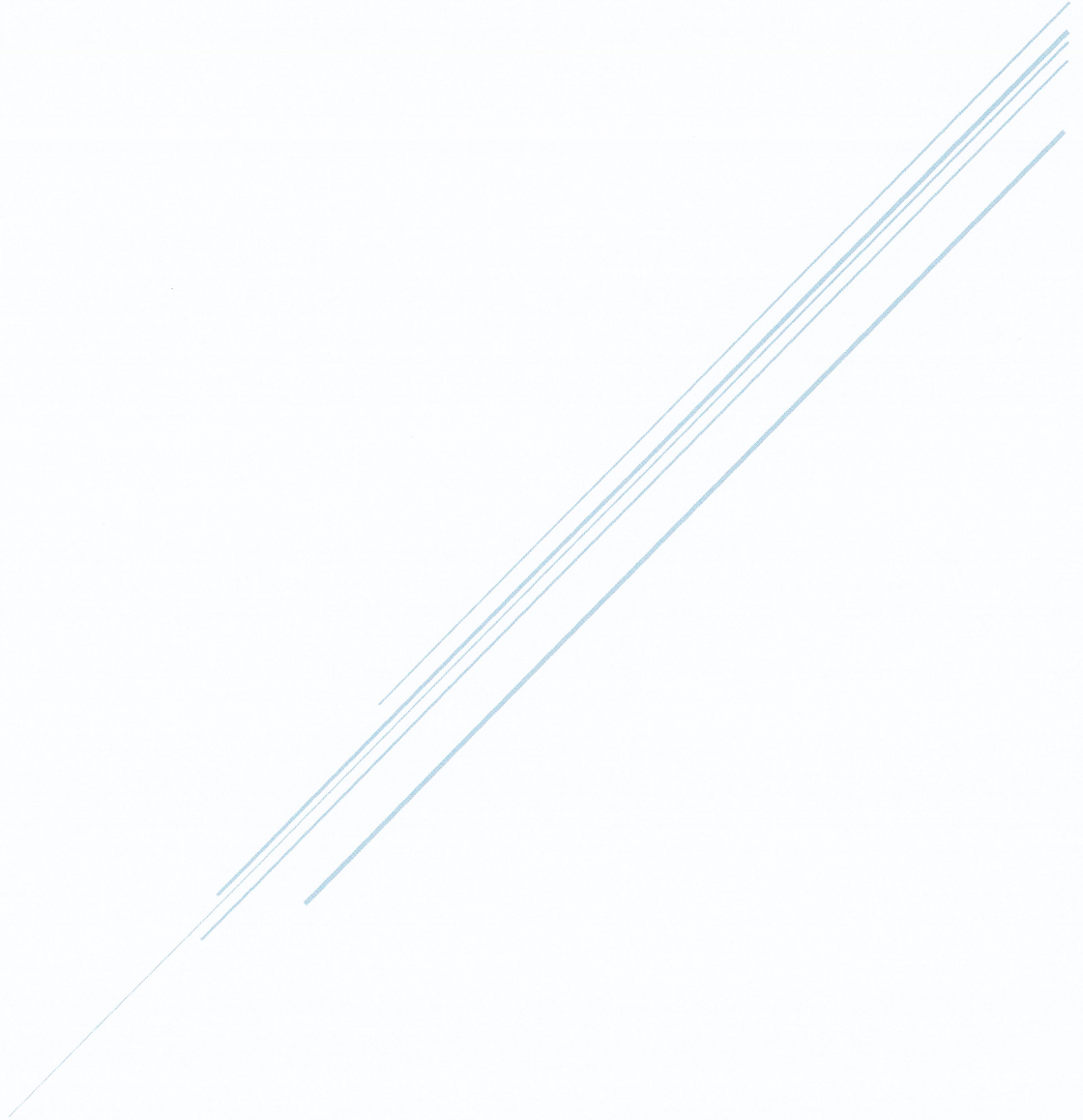
One of the major challenges of any local authorities remains the maintenance and good keeping of infrastructure and amenities. The Council provide many facilities to the public like multipurpose halls, mini soccer pitches, playing grounds, swimming pools and gymnasium among others. Some amenities are handed over by the National Development Unit after construction. Therefore, the number of assets is increasing. However, when we look at the budget approved for their maintenance, it is very insignificant. This leads to improper maintenance or even delays in repairs which results in the public being very critical towards the organization. The Council is aware of this challenge and tries to include a budget for maintenance but, in view of the costs involved, most of the time this budget is not sufficient.

Human Resource

This financial year as stated was the year whereby Council was provided with funding for different projects. However, prior to execution of a project, specifications and procurement method should be provided. This is a very essential part of project management as improper specifications may lead to an unsuccessful bidding process, and therefore, it is very important that these documents are well prepared. Lack of technical staff and administrative cadre at the Council due to vacancies has impacted in the service delivery as the time taken to prepare a document and to pass the procurement process was much longer. The longer it takes, the higher the risk that the project may result in an increase in the estimated costs. Therefore, HR is a very crucial element for any administration to perform properly and to ensure that resources are efficiently and effectively being utilized.

PART 4

Financial Statements
Financial Year 2024-2025



The Municipal City Council of Port Louis
City Hall Port Louis

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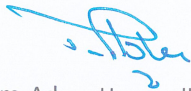
THE MUNICIPAL CITY COUNCIL OF PORT LOUIS

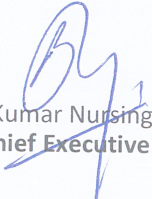
STATEMENT OF FINANCIAL POSITION

AS AT 30 JUNE 2025

ASSETS	Notes	30 June 2025	30 June 2024
		Rs	Rs
CURRENT ASSETS			
Cash and cash equivalent	8	7,213,616	87,586,146
Investment in financial assets	6	25,000,000	25,000,000
Receivables from non-exchange transactions	9	83,130,824	26,475,726
Receivables from exchange transactions	9	11,621,954	13,106,927
Inventories	10	4,220,483	3,411,751
Total Current Assets		131,186,877	155,580,550
NON-CURRENT ASSETS			
Property, Plant and Equipment	4	3,910,959,434	4,182,511,425
Right-of-use assets	5	632,598,399	643,758,842
Investment in associates	7	70,152,578	65,410,000
Receivables from exchange transactions	9	12,429,723	9,481,799
Receivables from non-exchange transactions	9	91,109,876	42,585,053
Total Non-Current Assets		4,717,250,010	4,943,747,119
TOTAL ASSETS		4,848,436,886	5,099,327,669
LIABILITIES			
CURRENT LIABILITIES			
Cash Overdraft	8	40,970,734	32,373,409
Payables from exchange transactions	11	87,242,499	58,199,648
Prepayments	12	29,749,510	26,939,772
Lease Liabilities	13	47,000,000	47,000,000
Provisions	14	29,259,926	29,259,926
Employee benefits	15	41,331,180	24,944,057
Total Current Liabilities		275,553,849	218,716,812
NON-CURRENT LIABILITIES			
Employee benefits	15	2,427,699,323	2,655,786,258
Lease Liabilities	13	664,605,215	661,022,472
Total Non-Current Liabilities		3,092,304,538	3,316,808,730
TOTAL LIABILITIES		3,367,858,387	3,535,525,542
NET ASSETS			
		1,480,578,500	1,563,802,128
Accumulated Deficit		(3,970,527,198)	(2,648,831,400)
Revaluation Reserves	17	5,451,105,698	4,212,633,527
TOTAL NET EQUITY		1,480,578,500	1,563,802,128

Approved by Council at its meeting of 29 October 2025


Aslam Adam Hosenally
Lord Mayor


Rishi Kumar Nursing
Chief Executive

The notes 1 to 47 are an integral part of the financial statements. 1

THE MUNICIPAL CITY COUNCIL OF PORT LOUIS**STATEMENT OF FINANCIAL PERFORMANCE****FOR THE YEAR ENDED 30 JUNE 2025**

	<u>Notes</u>	<u>2024-25</u> <u>Rs</u>	<u>2023-24</u> <u>Rs</u>
Revenue from Non-Exchange Transactions			
Trade Fees	18	94,481,450	84,314,745
Local Rates	19	110,876,881	80,199,574
Government Grant	21	1,272,767,768	1,138,346,459
Fines, Penalties and Levies	20	9,174,957	-
Other revenue	22	9,797,597	1,808,097
		<u>1,497,098,654</u>	<u>1,304,668,875</u>
Revenue from Exchange Transactions			
Building & Land Use Permit Fee		6,507,557	4,726,981
Rent Income	23	59,345,039	55,143,824
Interest Income	24	1,195,969	1,198,811
Other Revenue	25	7,925,260	14,507,266
		<u>74,973,825</u>	<u>75,576,882</u>
Total Revenue		<u>1,572,072,479</u>	<u>1,380,245,757</u>
Expenses			
Compensation of Employees	27	859,936,481	766,719,125
Remuneration of Councillors		6,827,483	7,510,245
Utilities	28	78,396,793	77,743,120
Motor Vehicle Expenses	29	13,766,493	12,520,438
Repairs and Maintenance	30	37,916,575	36,088,593
Cleaning Services	31	194,448,106	175,231,609
Grants and Subsidies	32	5,734,620	4,114,814
Professional and legal fees	33	3,258,238	7,195,334
Finance Cost	34	45,946,379	46,230,249
General Expenses	35	52,290,364	53,930,331
Depreciation and Amortisation charges	4 & 5	564,654,865	567,234,762
Total Expenses		<u>1,863,176,397</u>	<u>1,754,518,620</u>
Deficit for the year before other gain/loss		<u>(291,103,919)</u>	<u>(374,272,863)</u>
Other Gains / (Losses):			
Unrealised gain on fair value of investment	7	4,742,578	1,555,000
Gain on sale of assets	26	0	(906,250)
Deficit for the year		<u>(286,361,341)</u>	<u>(373,624,113)</u>

The notes 1 to 47 are an integral part of the financial statements.

THE MUNICIPAL CITY COUNCIL OF PORT LOUIS
STATEMENT OF CHANGES IN NET ASSETS / EQUITY
FOR THE YEAR ENDED 30 JUNE 2025

	<u>Note</u>	<u>Capital Contribution</u>	<u>Land Revaluation Reserve</u>	<u>Accumulated (Deficit) / Surplus</u>	<u>Total</u>
		<u>Rs</u>	<u>Rs</u>	<u>Rs</u>	<u>Rs</u>
Balance At 01 July 2024 as previously reported		(1,238,472,171)	5,644,272,698	(2,052,569,217)	2,353,231,310
Deficit for the year		-	-	(408,176,249)	(408,176,249)
Re-measurement of net defined benefit liability	15	-	-	(208,176,174)	(208,176,174)
Prior year error (De-recognised property, plant & equipment)		-	(193,167,000)	84,353,869	(108,813,131)
Effect of IPSAS 43 - Lease	13			(64,263,629)	(64,263,629)
Balance At 30 June 2024		(1,238,472,171)	5,451,105,698	(2,648,831,400)	1,563,802,128
Balance at 01 July 2024 As previously reported		(1,238,472,171)	5,451,105,698	(2,648,831,400)	1,563,802,128
Deficit for the year			-	(286,361,341)	(286,361,341)
Re-measurement of net defined benefit liability	15		-	203,137,714	203,137,714
Transfer to accumulated surplus		1,238,472,171		(1,238,472,171)	-
Balance At 30 June 2025		0	5,451,105,698	(3,970,527,198)	1,480,578,500

The notes 1 to 47 are an integral part of the financial statements.

THE MUNICIPAL CITY COUNCIL OF PORT LOUIS**CASH FLOW STATEMENTS****FOR THE YEAR ENDED 30 JUNE 2025**

	<u>2024-25</u>	<u>2023-24</u>
	<u>Rs</u>	<u>Rs</u>
CASH FLOW FROM OPERATING ACTIVITIES		
Receipts		
Local Rates	103,421,687	102,792,613
Trade Fees	97,945,000	85,131,620
Advertising Fees	6,873,812	8,117,497
Building and Land Use Permit	6,478,677	4,726,981
Bus Toll	6,895,050	6,230,800
Rentals -Market and Fairs	57,499,309	47,213,081
Other Miscellaneous Income	12,290,989	13,114,527
Government Grant	1,129,514,408	1,067,173,461
	<u>1,420,918,933</u>	<u>1,334,500,580</u>
Payments		
Compensation of employees	854,471,831	741,917,934
Goods and services	324,258,069	330,077,407
Grants and Subsidies	5,720,122	17,470,020
Other Payments	46,769,178	62,255,623
	<u>1,231,219,200</u>	<u>1,151,720,984</u>
Cash flow from operating activities	189,699,733	182,779,596
CASH FLOWS FROM INVESTING ACTIVITIES		
Purchase of property, plant and equipment	(280,945,250)	(203,524,023)
Net advance of car loan to staff	(768,361)	-
Net cash flow used in investing activities	<u>(281,713,611)</u>	<u>(203,524,023)</u>
CASH FLOW FROM FINANCING ACTIVITIES		
Increase In deposits	3,044,023	928,492
Net cash flow generated from financing activities	<u>3,044,023</u>	<u>928,492</u>
Net increase/(decrease) in cash and cash equivalents	(88,969,855)	(19,815,935)
Cash and cash equivalents at beginning of year	55,212,737	75,028,672
Cash and cash equivalents at end of year	<u>(33,757,118)</u>	<u>55,212,737</u>
Cash and Cash Equivalent	<u>(33,757,118)</u>	<u>55,212,737</u>

The notes 1 to 47 are an integral part of the financial statements.

THE MUNICIPAL CITY COUNCIL OF PORT LOUIS**STATEMENT OF COMPARISON OF BUDGET VS ACTUAL AMOUNT****FOR THE YEAR ENDED 30 JUNE 2025**

	Original Budget Rs	Revised Budget Rs	Actual Rs	Performance Difference Rs
RECURRENT BUDGET				
REVENUE				
Trade Fees	87,000,000	93,000,000	97,945,000	4,945,000
Local Rates	87,000,000	92,000,000	103,421,687	11,421,687
Government Grant	760,000,000	788,000,000	939,147,839	151,147,839
Fines, Penalties and Levies	10,000,000	11,100,000	13,768,862	2,668,862
Building and Land Use Permit	4,000,000	7,000,000	6,478,677	(521,323)
Rent Income	45,000,000	53,000,000	57,499,309	4,499,309
Other Revenue	5,730,000	8,930,000	14,088,019	5,158,019
TOTAL REVENUE	998,730,000	1,053,030,000	1,232,349,393	179,319,393
EXPENDITURE				
Compensation of employees	740,446,793	832,943,470	840,833,988	(3,525,122)
Remuneration of Councillors	7,000,000	7,000,000	6,827,483	(3,525,122)
Utilities	65,943,500	66,558,500	70,477,922	1,381,205
Motor Vehicle Expenses	11,100,000	13,890,000	13,735,772	(2,677,736)
Repairs and Maintenance	47,444,000	30,720,000	35,440,645	16,012,824
Cleaning Services	118,630,956	139,532,000	162,471,439	(11,708,646)
Grants and Subsidies	2,746,000	2,650,000	5,720,122	(251,050)
Professional and legal fees	3,750,000	4,300,000	2,699,385	(1,848,115)
General Expenses	34,718,202	62,127,119	84,847,210	(25,341,341)
	1,031,779,451	1,159,721,089	1,223,053,965	(31,483,104)
Purchase of property, plant and equipment	1,000,000	1,000,000	1,064,534	64,534
Advance Car loan to Employees			2,989,000	2,989,000
	1,000,000	1,000,000	4,053,534	3,053,534
Surplus/(Shortage) of Fund for the year	(33,049,451)	(107,691,089)	5,241,894	150,889,823

THE MUNICIPAL CITY COUNCIL OF PORT LOUIS
STATEMENT OF COMPARISON OF BUDGET VS ACTUAL AMOUNT
FOR THE YEAR ENDED 30 JUNE 2025

	Original Budget Rs	Revised Budget Rs	Actual Rs	Performance Difference Rs
PROJECTS RELATED BUDGET				
REVENUE				
Local Development Projects fund	542,636,000	542,636,000	170,430,733	(372,205,267)
COVID 19 Local Development Projects fund	212,993,050	212,993,050	55,044,809	(157,948,241)
National Environment & Climate Change Fund	102,730,439	102,730,439	58,969,999	(43,760,439)
Small Community Projects	71,015,000	71,015,000	1,751,855	(69,263,145)
Indian Grant Assistance	105,171,250	105,171,250	27,030,635	(78,140,615)
	1,034,545,739	1,034,545,739	313,228,031	(721,317,707)
EXPENDITURE				
Capital projects			254,258,032	254,258,032
Recurrent projects			58,969,999	58,969,999
	-	-	313,228,031	313,228,031
	1,001,496,288	926,854,650	5,241,894	(257,199,853)

Explanatory notes to the Statement of Comparison of Budget v/s Actual

- (i) The Central Government provided special project related budget for the implementation of specific capital and non-capital projects. These fund were provided under the Local Development Projects, National Development Unit and National Environment and Climate Change Fund and other financing organisations.
- (ii) The performance differences in revenues and expenses were due to inadequate estimation of budgetary provisions made by the Central Government in the approved estimates under Section 85 of the Local Government Act 2011.
- (iii) A revised budget estimates for 2024-25 was submitted for approval under Section 85(3)(b), however only an additional grant of Rs 47 million was provided to finance the shortage of fund.
- (iv) Payment to contractors in respect of the acquisition of property, plant and equipment was effected net of retention money which is deemed to be released after the expiry of the defective liability period of six months.
- (v) The budget estimates are prepared on the cash basis while the financial statements are prepared on the accrual basis.

The notes 1 to 45 are an integral part of the financial statements.

THE MUNICIPAL CITY COUNCIL OF PORT LOUIS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2025

1 SIGNIFICANT ACCOUNTING POLICIES

1.1 BASIS OF REPORTING

(i) Reporting Entity

The Municipal City Council of Port Louis is a corporate body established under the Local Government Act 2011 (as amended), Part II Section 3 and 7. The place of management is at City Hall, Port Louis.

(ii) Activities of the Local Authority

The Council's principal activities are provision of sound public infrastructure, community assets and facilities for the local community; collection of household waste; issuing of Building & Land Use Permit; promotion of sport development and maintenance of public infrastructures as stipulated under Section 50 of the Local Government Act 2011.

(iii) Reporting Period

The financial reporting period of the Council was for the twelve months ended 30 June 2025.

1.2 STATEMENT OF COMPLIANCE AND BASIS OF PREPARATION

The financial statements of the Municipal City Council of Port Louis have been prepared under the historical cost basis using the current operational value basis, unless stated otherwise; under the accrual basis of accounting, and in compliance with the Local Government Act 2011 and the International Public Sector Accounting Standards (IPSAS).

The financial statements are presented in Mauritian Rupees (RS) which is the functional currency of the Council, and all values are rounded to the nearest rupee.

The cash flow statement has been prepared using the direct method.

Where necessary and where applicable, comparative figures have been re-stated to conform to changes in presentation, accounting estimates and accounting policies in the current year.

The financial statements have been prepared on a going concern basis and the accounting policies have been applied consistently throughout the financial year.

THE MUNICIPAL CITY COUNCIL OF PORT LOUIS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2025

1 SIGNIFICANT ACCOUNTING POLICIES – CONTINUED

1.2 STATEMENT OF COMPLIANCE AND BASIS OF PREPARATION - CONTINUED

IPSAS Standards and Summary of Amendments to IPSASs

The tables below set out the recent newly pronounced standards which have been adopted together with all previous standards issued in the preparation of the financial statements for the financial year (FY) 2024-25 as indicated and wherever applicable.

Standards	Pronouncement	Effective date	Comply
IPSAS 43	Leases	1 January 2025	Yes
IPSAS 44	Non-Current Asset held for sale and Discontinued Operations	1 January 2025	Yes
IPSAS 45	Property, Plant and Equipment (Replacing IPSAS 17)	1 January 2025	Yes
IPSAS 46	Measurement	1 January 2025	Yes

The table below set out those new and/or amended standards which management has not consider for early adoption and therefore the financial statements did not consider any recognition, measurement, or disclosure requirements.

Standards	Pronouncement	Effective date	Comply
IPSAS 47	Revenue	1 January 2026	No
IPSAS 48	Transfer Expense	1 January 2026	No
IPSAS 49	Retirement Benefit Plans	1 January 2026	No

1.3 CONSOLIDATION OF FINANCIAL STATEMENTS

Controlled Entities

Controlled entities are those entities over which Council has control such as power to govern and direct the operational, financial and non-financial activities of the controlled entity. The controlled entity is fully consolidated from the date on which control is transferred up to the date it ceases to be a controlled entity.

Investment in an uncontrolled entity is initially recognized at cost and subsequently adjusted by the Council's share of the investee's post-acquisition change in net assets. Any change in the fair value of the share in recognised in the statement of financial performance. Dividend is recognised in the statement of financial performance upon receipt.

THE MUNICIPAL CITY COUNCIL OF PORT LOUIS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2025

1 SIGNIFICANT ACCOUNTING POLICIES – CONTINUED

1.3 CONSOLIDATION OF FINANCIAL STATEMENTS - Continued

Controlled Entities - Continued

The Local Authority is a controlled entity of the Central Government by virtue of the Local Government Act 2011. The Unified Local Government Service and the Local Authority Governance Unit of the Ministry of Local Government are responsible for the supply and monitoring of human and financial resources. The financial statements of all controlled entities are consolidated in the consolidated financial statements of the local authorities and at the end they are consolidated in the Central Government financial statements.

1.4 REVENUE RECOGNITION

Revenue is recognised to the extent that it is probable that the economic benefits will flow to the Municipal Council and that 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 binding agreement, except to those specified below.

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 is no exchange of approximate direct benefits or value between receiving and giving entities.

(a) Revenue from Exchange Transactions

(i) Rental income

Rental income arising from operating leases on investment properties, lease of Council's buildings and markets stall fee. Rental income is accounted for on a straight-line and accrual basis over the lease terms.

(ii) Building and Land Use Permit (BLUP) fee

Building and land use permit fee is generally recognized on the accrual basis, however it is accounted on the amount actually received when a development permit is actually issued by the Council.

THE MUNICIPAL CITY COUNCIL OF PORT LOUIS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2025

1 SIGNIFICANT ACCOUNTING POLICIES – CONTINUED

1.4 REVENUE RECOGNITION – CONTINUED

(a) Revenue from Exchange Transactions – Continued

Building and Land Use Permit (BLUP) Fees - Continued

In practice, before a permit for development is issued the officers of the local authority is required to carry out site visit to determine the application of a BLUP, and afterward ex-post control is undertaken to ensure that the construction and development was not against approved plan.

Under the Section 120 of Local Government Act 2011 (Amended) the BLUP issuing local authority has to carry out inspections regularly to ascertain whether the conditions of the permit are being complied and an occupation certificate is issued after the erection of the building.

(iii) Interest Income

Interest income is accrued using a time proportion basis based in accordance with the relevant agreement and prevailing rate of interest.

Interest income generated from investment of the passage liability is credited to the Passage Fund Reserve in equity in compliance with Section 81 (5)(b) of the Local Government Act 2011.

Interest on car loan at the concessional rate of 4% (PRB 2018) and 3% (PRB 2021) are computed using the effective yield method based on the market rate of interest. The effective yield discounts estimated future cash receipts through the expected life of the financial asset to that asset's net carrying amount.

(iv) Dividend Income

Divided income is recognised upon receipt or declaration of dividend whichever is the earlier.

(v) Rendering of Services

Revenue from rendering of services is recognized by reference to the stage of completion and the latter is measured by reference to the service actually provided to date as a percentage of the total services to be performed.

Burial and incinerator fees are recognized on a cash basis when the service is actually provided and the payment is received.

THE MUNICIPAL CITY COUNCIL OF PORT LOUIS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2025

1 SIGNIFICANT ACCOUNTING POLICIES – CONTINUED

1.4 REVENUE RECOGNITION – CONTINUED

(a) Revenue from Exchange Transactions – continued

(iv) Rendering of Services - continued

School fee and bus toll are recognized on the accrual basis, unless collectability is in doubt and cannot be recognized when it is uncertain that future economic benefit will flow to the Council where the fair value of the asset can be measured reliably.

Fee payable for duplicate receipt for loss of building and land use permit (BLP) and trade fee receipts is accounted for as income.

Bus toll fee is payable in advance; else a 50% surcharge is levied on the fee due.

Surcharge on bus toll, trade and market fees are recognized separately under fines, penalties and levies in the statement of performance.

(v) Sale of Goods

Revenue from sale of goods is recognized when the significant risks and rewards of ownership has been transferred to the buyer and goods has been delivered.

(b) Revenue from Non-Exchange Transactions

(i) Trade fee

Trade fee is payable whenever an economic operator or any person carries out a classified trade as stipulated by the Local Government Act 2011 Section 122 (2). It is an offence to carry out such trade without the payment of the appropriate fees. However, there is a high risk that a trader failed to complete the procedure for cessation of business and thus the probability of receiving payment of trade fee is remote.

Thus, revenue from non-exchange transaction, trade fee, is recognized when the income is measured at fair value, is reliable and collectible. As the collectability of trade fee receivable is not reasonably assured, trade fee receivable and received is recognized on accrual basis with provision for receivable for fee collected after the reporting date.

THE MUNICIPAL CITY COUNCIL OF PORT LOUIS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2025

1 SIGNIFICANT ACCOUNTING POLICIES – CONTINUED

1.4 REVENUE RECOGNITION – CONTINUED

(b) Revenue from Non-Exchange Transactions- continued

(i) Trade fee - continued

A surcharge of 50% shall be levied on any amount not paid within the period specified in Section 122 (4) of the Local Government Act 2011. Surcharge is recognized under Fines and Penalties in the statement of financial performance.

Following amendment made to the Local Government Act 2011, as from 1st January 2020, trade fee is being collected by the Corporate and Business Registration Department (CBRD) of the Registrar of Company. The CBRD is responsible for the issuing of receipt/license, updating of database, cessation of business and collection of revenue on behalf of local authorities.

The Central Government has extended the exemption on trade fee not exceeding Rs 5,000 for an additional five years.

The Central Government has granted an amnesty on trade fees and surcharges due before 1st January 2020.

(ii) Advertising fee

Advertising fee is recognized as other revenue on the 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.

(iii) Transfers

Government grant is not recognized in revenue until there is reasonable assurance that the Council will comply with the conditions attached to them and that the grants will be received. A liability is recognised in respect of the condition and with the specific purpose attached to the grant, and related revenue is released to revenue in the period the condition is satisfied.

Grant-in- aid is received as compensation to meet expenses or losses already incurred or for the purpose of giving immediate financial support to the Council with no future related costs. They are recognized in the statement of financial performance in the period in which they become receivable.

THE MUNICIPAL CITY COUNCIL OF PORT LOUIS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2025

1 SIGNIFICANT ACCOUNTING POLICIES – CONTINUED

1.4 REVENUE RECOGNITION – CONTINUED

(b) Revenue from Non-Exchange Transactions- continued

Transfer from other Non- government entities

Revenue from non-exchange transactions with other non-government entities are measured at fair value/deemed cost using the fair value basis, and are recognized in the financial statements on obtaining control of the asset; 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 it can be measured reliably.

Grant in Kind

Grant in kind is recognised at actual value measured using the fair value basis in surplus in the statement of performance in the year it is received.

(iv) Donations and Bequests

Donated and bequeathed financial assets are recognized as revenue. A liability is recognized if there are substantive use or return conditions. The liability is released to revenue in the statement of performance as the conditions are met.

(v) Debt Forgiveness

Revenue is recognized in respect of debt forgiveness when the former debt no longer meets the definition of a liability or satisfies the criteria for recognition as a liability. Revenue is measured at the carrying amount of the debt forgiven.

(vi) Donated Physical Assets

Assets received for free of charge or nominal value are recognized at its fair value or deemed cost using the current operational value basis when the Council obtains control of the asset. The fair value of the asset is recognized as revenue, unless there is a substantial use condition attached to it, the fair value is deferred.

(vii) Donated Services

Volunteer services received during world clean-up campaign and embellishment of villages are not recognized as revenue or expenses by the local authority.

THE MUNICIPAL CITY COUNCIL OF PORT LOUIS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2025

1 SIGNIFICANT ACCOUNTING POLICIES – CONTINUED

1.4 REVENUE RECOGNITION – CONTINUED

(b) Revenue from Non-Exchange Transactions - continued

(viii) Fines, Fees and Penalties

Fines and Penalties are recognized when it is probable that future economic benefits or service potential associated with the asset will flow to the entity and the fair value of the asset can be measured reliably. A penalty of 50% is levied on late payment of bus toll, market stall fee and trade fee. As per Section 127(1)(a) of the Local Government Act (Amended) a fine of Rs 50,000 for construction without a Building and Land Use Permit and Rs 100,000 up to Rs 500,000 upon conviction in a court.

(ix) Contribution Sociale Generalisée

The Central Government contributes both employee and employer share of Contribution Sociale Generalisée on behalf of the employee. The amount receivable is recognized as revenue under non-exchange revenue and the corresponding amount as expense under compensation of employees.

1.5 TAXES

Local Authorities are exempted from payment of taxes on revenue as per the Audit and Finance Act.

Value Added Tax

Value added tax and excise duties paid on the procurement of goods and services are not recoverable from the Mauritius Revenue Authority and therefore the tax paid is recognised as part of the cost of acquisition of the goods and services.

Tax Deduction at Source

Professional and service providers undertake contractual services for local authorities under an exchange transaction. Therefore, under the prevailing Income Tax Act, Local authorities are required to retain a percentage of tax levied on the service cost (depending upon the service provision like consultancy, rental service, etc) and remit same to Mauritius Revenue Authority (MRA) on behalf of the service provider. This retention during the cut off period should be treated as financial liability.

THE MUNICIPAL CITY COUNCIL OF PORT LOUIS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2025

1 SIGNIFICANT ACCOUNTING POLICIES – CONTINUED

1.6 INVESTMENT IN ASSOCIATE

- (a) Investment in unquoted ordinary share is valued at the end of each financial year using the equity method of accounting. The share value is computed using the net assets basis. The common equity value at close of a financial year divided by the number of total shares of the associate company.

1.7 PROPERTY, PLANTS AND EQUIPMENT

Measurement on Initial Recognition

Property, plants and equipment (PPE) are recognized as assets if it is probable that future economic benefit or service potential associated with the assets will flow to the Council, and the cost or fair value of the item can be measured reliably. PPE is initially recognized at cost using the cost model which includes any expense that is directly attributed to its construction or manufacture or acquisition to get the asset ready for its intended use, excluding borrowing cost. The historical cost basis is used for measuring the assets and liabilities.

PPE acquired free of charge or for nominal value is recognized at its fair value or deemed cost as at the date of acquisition. When significant parts of the PPE are required to be replaced or renewed at intervals.

Council recognized such parts as individual additional assets with a distinct useful life and depreciates them accordingly. While all other repairs and maintenance costs of PPE are recognised as expense in the statement of financial performance.

Fixed assets acquired in a non-exchange transaction at a nominal cost or free of charge are initially recognized at its deemed cost which is its fair value. The fair value gain is accounted in the surplus or in deferred liability when the title of the property is legally transferred by the transferor to the transferee or when control is transferred to the transferee.

Vested Property

Property vested by the Central Government to Council for use and maintenance whereby the title remains with the transferor is not recognized in the financial statements of the Council as asset. The control and ownership remain with the Central Government.

Other land and property transferred to Council for use and maintenance is recognized as asset through a non-exchange transaction when it gains control of it and it is probable that the future economic benefit or service potential associated with the asset will flow to the Council and the fair value can be reliably measured. It is measured at fair value at the date of acquisition.

THE MUNICIPAL CITY COUNCIL OF PORT LOUIS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2025

1 SIGNIFICANT ACCOUNTING POLICIES – CONTINUED

1.7 PROPERTY, PLANTS AND EQUIPMENT – CONTINUED

Measurement on Initial Recognition- continued

Heritage Assets

Heritage asset holds a significant cultural, historical and artistic value and it is maintained primarily for its contribution to culture and knowledge. The Municipal City Council of Port Louis has two such assets, namely the Central Market and the Theatre. However, they are not recognised by the UNESCO World Heritage as heritage sites.

Class of Assets:

(i) Buildings and Structures

Office buildings, social halls, multipurpose complex and other structures are held for use in the supply of services and for administrative purposes are recognized in the financial statements 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.

(ii) Public Infrastructure

Construction and acquisition of public infrastructures and community assets such as drains, unclassified public roads, resurfacing of existing roads, traffic centres, markets, stadium, street lighting network, street lanterns, sport facilities, lighting infrastructure, children playground, play equipment, hand rail, human incineration facilities, cemeteries, cremation grounds and other community infrastructures are recognized under the public infrastructure and are depreciated during their economic useful life.

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. However, revamping of community assets are capitalized.

Public infrastructures and community assets are re-categorised for depreciation purpose. Some of such assets are have a short economic life while others have a longer one.

(iii) Other tangible fixed assets

IT equipment, office equipment, plants, machineries, furniture, fixtures, fittings and motor vehicles are stated at cost less accumulated depreciation and accumulated impairment losses, and stated at it carrying value.

THE MUNICIPAL CITY COUNCIL OF PORT LOUIS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2025

1 SIGNIFICANT ACCOUNTING POLICIES – CONTINUED

1.7 PROPERTY, PLANTS AND EQUIPMENT – CONTINUED

Class of Assets - continued:

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 individual assets.

Life Span of Asset

Cost of enhancement, refurbishment upgrading or uplifting of existing asset is recognised as a distinct asset to the existing one and it is depreciated using the straight-line method over the economic useful life of the particular asset. The estimated economical useful lives, residual value and depreciation method are reviewed at the close of each financial year. The effect of any changes in estimates and value are accounted for on a prospective basis through net change in equity.

Any indication of a decrease in the life span of an asset is adjusted immediately in the year it has been first identified and depreciation is charged based on the new economic life lives of the asset.

Depreciation of Assets

Depreciation is charged so as to write off the cost of fixed assets less the residual value at the annual estimated rates over their economical useful lives, using the straight-line method.

Impairment of Assets

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. An impairment loss is recognised in the statement of financial performance.

De-recognition of Assets

Property, plant and equipment and/or any significant part of an asset are de-recognized upon disposal or when no future economic benefits or service potential is expected from its continuing use. Any gain or loss arising upon de-recognition 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.

THE MUNICIPAL CITY COUNCIL OF PORT LOUIS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2025

1 SIGNIFICANT ACCOUNTING POLICIES – CONTINUED

1.7 PROPERTY, PLANTS AND EQUIPMENT – CONTINUED

De-recognition of Assets

Property, plant and equipment and/or any significant part of an asset are de-recognized upon disposal or when no future economic benefits or service potential is expected from its continuing use. Any gain or loss arising upon de-recognition 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.

Assets Under Construction

Assets in the course of construction are carried out at cost less any recognized impairment loss. Cost includes professional fees and any related cost but excluding borrowing costs which is charged to the statement of financial performance. No depreciation is charged.

Depreciation Rates

Depreciation is chargeable as from the date the asset is classified to Property, Plants and Equipment for its intended use and the asset start generating economic benefit or service provision.

The annual rates are used in the calculation of depreciation:

- | | |
|------------------------------------|-------------|
| • Building and Structures | 2% |
| • Public Infrastructure | 2% to 10% |
| • Computer and Equipment | 5% to 25% |
| • Furniture, Fixtures and Fittings | 10% |
| • Motor Vehicles | 4% to 12.5% |
| • Right-of-use assets | 60 years |

Asset Replacement Plan

The Municipal Council has no specific asset replacement plan for fully depreciated assets and as such these assets are used beyond their economic useful life.

Fully Depreciated Assets

Fully depreciated asset is used by re-assessing the value of the asset following major repaired before it is made available for re-use. The asset is given a new economic life and scrap value.

THE MUNICIPAL CITY COUNCIL OF PORT LOUIS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2025

1 SIGNIFICANT ACCOUNTING POLICIES – CONTINUED

1.8 LEASES

The single lessee accounting model has been adopted by the Municipal City Council of Port Louis when accounting for lease following a lessor-lessee arrangement, where the right of control, use and economic service potential are transferred to the lessee. This model required the Council to recognise a right-of-use asset and a lease liability. The right-of-use asset is measured initially at the total amount of the lease liability plus initial direct costs incurred by the Council, and it is accounted for in accordance with IPSAS 45. In case the lease payments are variable, Council recognises the amounts payable as they fall due instead of discounting the total lease payments. The cost model has been adopted for right-of-use assets.

In an operating lease all risks and rewards incidental to ownership of the asset do not substantially transfer to the Council.

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.

1.9 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 does not meet both the recognition and definition criteria is expensed 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, except for an intangible asset acquired through a non-exchange transaction where it is measured at deemed cost or fair value at the date of acquisition. 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 software cannot be separated from the hardware. 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 MUNICIPAL CITY COUNCIL OF PORT LOUIS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2025

1 SIGNIFICANT ACCOUNTING POLICIES – CONTINUED

1.9 INTANGIBLE ASSETS - Continued

Operating Software (Office) and software licenses 8 years

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. Amortisation 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.

1.10 IMPAIRMENT OF ASSETS

At each reporting date, Council assesses whether there is an indication that an asset may be impaired. If any such indication exists, or when annual impairment testing for an asset is required, Council makes an estimate of the asset recoverable amount.

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 realize commercial return. Impairment test is carried out for intangible asset with an indefinite useful life or an intangible asset not yet available for use by comparing its carrying amount with its recoverable amount.

The Municipal City Council does not hold any cash-generating assets with the primary objective to generate a commercial return.

Impairment of Right-of-use assets

Right-of-use asset is depreciated over the useful life of the underlying asset which equate the lease period. Council determined whether a right-of-use asset it is impaired and accounts for any identified impairment loss as described in the property, plants and equipment policy.

THE MUNICIPAL CITY COUNCIL OF PORT LOUIS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2025

1 SIGNIFICANT ACCOUNTING POLICIES – CONTINUED

1.10 IMPAIRMENT OF ASSETS - Continued

Impairment of Non-cash Generating Assets

Non- Cash generating Assets such as property, plant, equipment and intangible assets held at cost that have a finite useful life are reviewed for impairment loss whenever there are events or changes in circumstances which indicate that the carrying value of an asset may not be recoverable. An impairment loss is recognized for the amount by which the asset's carrying value exceeds its recoverable service amount. The recoverable service amount is the higher of an asset's fair value less costs to sell and value in use.

Value in use of a non-cash generating asset is the present value of the asset's remaining service potential and is determined using any one of the following three approaches, depending on the availability of information and the nature of the impairment: - Depreciated Replacement Cost Approach, a Restoration Cost Approach or a Service Units Approach.

If the asset's carrying amount exceeds its recoverable service amount, the asset is regarded as impaired and the carrying value is written down to its recoverable service amount.

The total impairment loss is recognized in the statement of financial performance. Similarly, reversal of an impairment loss is recognized in the statement of financial performance.

Most of the assets of local authorities are public infrastructures, community assets, plant and equipment. Due to their nature, there is no active market for them and consequently the recoverable amount of these assets is the value in use

For the motor vehicles, land and buildings there are resale value based on the trade-in or resale value in the open market. The fair value less cost to sell is based on the values attainable from the disposal of these assets in the open market. However, the value takes into consideration the age, condition of the existing assets and cost of replacement of similar assets.

Impairment of Non-cash Generating Assets - Continued

Basically, 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 MUNICIPAL CITY COUNCIL OF PORT LOUIS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2025

1 SIGNIFICANT ACCOUNTING POLICIES – CONTINUED

1.10 IMPAIRMENT OF ASSETS – CONTINUED

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.

1.11 FINANCIAL INSTRUMENTS

All financial instruments are initially measured at fair value plus or minus, in the case of a financial asset or financial liability not at fair value through surplus or deficit, transaction costs.

Certain short-term receivables and payables are measured at the original invoice amount at initial recognition, if the effect of discounting is immaterial.

(i) Financial Assets

Financial assets are classified into two categories: those measured at amortised cost and those measured at fair value. When financial assets are measured at fair value, gains or losses are either recognised in surplus/deficit, that is fair value through surplus/deficit, or recognised in net assets/equity, that is fair value through net assets/equity.

Equity investments are classified as fair value through surplus/deficit. However, if an equity investment is not held for trading, Council has initially opted for fair value recognition through the net assets/equity with only dividend or similar distribution recognised in surplus / deficit.

All other debts are instruments are measured at fair value through surplus/deficit.

A financial asset is measured at amortized cost if the financial asset is held within a management model whose objective is to hold financial assets in order to collect contractual cash flows and the contractual terms of the financial asset give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding.

THE MUNICIPAL CITY COUNCIL OF PORT LOUIS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2025

1 SIGNIFICANT ACCOUNTING POLICIES – CONTINUED

1.11 FINANCIAL INSTRUMENTS - Continued

- (a) A financial asset is measured at fair value through net assets/equity if the financial asset is held within a management model whose objective is achieved by both collecting contractual cash flows and selling financial assets and the contractual terms of the financial asset give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding.
- (b) 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.

On derecognition of a financial asset in its entirety, the difference between the carrying amount and the consideration received is recognized in surplus or deficit.

On disposal, the cumulative gain/loss previously recognized in net assets/equity is transferred to surplus or deficit together with the net difference between the carrying amount and consideration received.

Concessionary Loans to Council Employee

A concessionary loan is granted to or received by the Council at below market rate. The transaction price on initial recognition of the loan may not be its fair value. At initial recognition, the Council therefore analyses the substance of the loan granted or received into its component parts, and accounts for those components.

Loans to employees are provided to purchase motor car/motor cycle in line with the Pay Research Bureau recommendations. Loans are repayable in 84/72/18/15 monthly instalments and an equal amount of interest is payable at the rate of 4% (3% 2021) per annum during the loan period. After its initial measurement such assets are subsequently measured at amortised cost using the effective interest method less any impairment loss. For concessionary loans, the difference between the fair value and the loan is recognized as expense in the statement of financial performance. However, if a present obligation exists, an asset is recognized and as the present obligation is satisfied, the liability is systematically reduced by an equal amount recognized as expense.

THE MUNICIPAL CITY COUNCIL OF PORT LOUIS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2025

1 SIGNIFICANT ACCOUNTING POLICIES – CONTINUED

1.11 FINANCIAL INSTRUMENTS - Continued

Impairment of financial assets

Loss allowance is measured at an amount equal to lifetime expected credit losses for Receivables that result from exchange and non-exchange transactions and lease Receivables.

An impairment gains or loss, the amount of expected credit losses (or reversal) that is required to adjust the loss allowance at the reporting date to the amount that is required to be recognized, is recognised in the statement of financial performance.

(ii) Financial Liabilities

A financial liability is recognised in the Statement of Financial Position when, and only when, the Council becomes party to the contractual provisions of the instrument.

Financial liabilities held for trading are measured at fair value through surplus or deficit, and all other financial liabilities are measured at amortised cost unless the fair value option is applied. Changes in fair value attributable to changes in credit risk of the liability are presented in the net assets/equity.

After initial recognition, a financial liability is measured at amortized cost or irrevocably designated a financial liability as measured through surplus or deficit.

(a) Interest Bearing Loans and Borrowings

After initial recognition, interest-bearing loans and borrowings are subsequently measured at amortized cost using the effective interest method. Gains and losses are recognized in the statement of financial performance when the liabilities are derecognized as well as through the amortization process.

Amortized cost is calculated by taking into account any discount or premium on acquisition and fees or costs that are an integral part of the effective interest rate.

Interest-bearing loans and borrowings that are expected to be settled within 12 months after the reporting are classified as current liabilities.

The Council assesses whether the transaction price represents the fair value of the loan on initial recognition by determining the fair value of the loan. Where an entity cannot determine fair value by reference to an active market, it uses a valuation technique. Fair value using a

THE MUNICIPAL CITY COUNCIL OF PORT LOUIS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2025

1.0 SIGNIFICANT ACCOUNTING POLICIES – CONTINUED

1.11 FINANCIAL INSTRUMENTS - CONTINUED

(ii) Financial Liabilities – continued

valuation technique is determined by discounting all future cash receipts using a market-related rate of interest for a similar loan

Any difference between the fair value of the loan and the transaction price is treated as follows:

- Where the loan is received by the Council, the difference is accounted for in accordance with IPSAS 23
- Where the loan is granted by the Council, the difference is treated as an expense in the statement of financial performance at initial recognition.

(b) De-recognition of financial liabilities

A financial liability (or a part of a financial liability) is de-recognised (removed from the Statement of Financial Position) when, and only when, it is extinguished i.e., when the obligation specified in the contract is discharged, waived, cancelled or expires.

The difference between the carrying amount of a financial liability extinguished or transferred to another party and the consideration paid, including any non-cash assets transferred or liabilities assumed, is recognized in surplus or deficit.

If part of a financial liability is repurchased, the previous carrying amount of the financial liability is allocated between the part that continues to be recognized and the part that is derecognized based on the relative fair values of those parts on the date of the repurchase. The difference between (a) the carrying amount allocated to the part derecognized and (b) the consideration paid, including any non-cash assets transferred or liabilities assumed, for the part derecognized is be recognized in surplus or deficit.

1.12 TRADE AND OTHER PAYABLES UNDER EXCHANGE TRANSACTION

All known trade payables are recognized at cost value. They are classified as current liabilities if payment is due within one year. Otherwise, they are presented as non-current liabilities. Short term payables may be measured at the original invoice amount if the effect of discounting is immaterial.

THE MUNICIPAL CITY COUNCIL OF PORT LOUIS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2025

1 SIGNIFICANT ACCOUNTING POLICIES – CONTINUED

1.13 PREPAYMENTS

Prepayment is recognized as financial liabilities when payment for goods or services has been made advance by clients or suppliers in of obtaining a right to access those goods or services.

The Council recognizes prepayments in relation to the following: rent income, Market fee and bus toll.

Prepayment is recognised as asset when payment for services has been made in advance of obtaining a right to access those services.

1.14 PUBLIC CONTRIBUTIONS

Private land and housing estates promoters contributes in the general fund of the council to provide street lighting in morcellement. The contribution is capitalized under the PPE and the contribution is deferred over the economic life of the street lanterns acquired.

1.15 REFUNDABLE DEPOSITS FROM CUSTOMERS

Deposit by clients and the general public are released after the clients terminate the contract or undertakings within the term of the agreement, otherwise if the clauses of agreement are defaulted and/or infringed then the deposit is confiscated to make good the impact of the defaults clause.

1.16 SERVICE CONCESSION ARRANGEMENT ASSETS AND LIABILITIES

Service concession assets are assets that are operated by third party against payment under Service Concession Arrangement. The Council has adopted IPSAS 32 “Service Concession Arrangement Assets” and as at the reporting date there is no such asset in its property, plants and equipment which needs reclassification in line with the Standards.

1.17 PROVISIONS

Provision is recognized if, as a result of a past event, the Council has a present legal or constructive obligation that can be estimated reliably, and it is probable that an outflow of resources embodying economic benefit or service potential will be required to settle the obligation. The amount recognized as a provision is the best estimate of the consideration required to settle the present obligation at the reporting date, 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

THE MUNICIPAL CITY COUNCIL OF PORT LOUIS
NOTES TO THE FINANCIAL STATEMENTS
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1 SIGNIFICANT ACCOUNTING POLICIES – CONTINUED

1.18 PROVISIONS - Continued

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.

1.19 LOANS AND BORROWINGS

Borrowings are recognized initially at fair value, net of transaction costs incurred. Interest bearing loans and borrowings are subsequently stated at amortized cost using the effective interest method. Any gain or loss derived from the difference between the proceeds and the redemption value is recognized in the statement of financial performance over the period of the borrowings. Borrowing from government bearing concessionary rate of interest is subsequently measured at amortised cost using the effective interest method and the concessionary interest payment is recognized as a deferred revenue and released to the statement of financial performance systematically.

1.20 INVENTORIES

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

After initial recognition, inventory is measured at the lower of cost and net realisable value. However, to the extent that a class of inventory is distributed or deployed at no charge or for nominal charge, that class of inventory is measured at the lower of cost and current replacement cost. Net realizable value is the estimated selling price or the market price less the estimated costs of completion of the sale, exchange or distribution.

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 values inventories at weighted average cost since all the items are interchangeable between departments. The Council practices the first in first out basis (FIFO) for the issue of stock items and stock items are replenished when the balance reaches nearly zero and as such the weighted average value equate the replacement cost (Fair value). Inventories are recognized as an expense when issued for utilization and consumption in the provision of services and administration of the Council. Inventories written-off is recognised as an expense.

THE MUNICIPAL CITY COUNCIL OF PORT LOUIS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2025

1 SIGNIFICANT ACCOUNTING POLICIES – CONTINUED

1.21 CASH AND CASH EQUIVALENTS

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

1.22 RECEIVABLES FROM EXCHANGE TRANSACTION

Receivables from exchange transactions are recognized initially at their face value less provision for impairment or at fair value and subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for impairment of receivable is established when there is objective evidence that Council will not be able to collect all amounts due according to the original terms of the receivables.

A receivable is considered impaired when there is evidence that the council will not be able to collect the amount due. The amount of impairment is the difference between the carrying amount of the receivable and the present value of the amounts expected to be collected.

1.23 RECEIVABLES FROM NON-EXCHANGE TRANSACTION

Receivables from non-exchange transactions comprises: trade fees, grant-in-aid, advertising fees, any penalties associated with these activities and as well as any other benefit receivables that do not arise out of a contract. These receivables are initially recognized at the amount normally receivable that reflect the trade and advertising fees. Subsequently, the amount receivables are adjusted for surcharge and adjusted for impairment.

1.24 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.

1.25 CONTINGENT ASSETS

The Council does not recognize a contingent asset, 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.

THE MUNICIPAL CITY COUNCIL OF PORT LOUIS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2025

1 SIGNIFICANT ACCOUNTING POLICIES – CONTINUED

1.26 EMPLOYEE BENEFITS

(i) Contribution Sociale Generalisée (CSG)

Both the share of the employer and employee contribution cost of CSG is expensed to surplus in the statement of financial performance.

(ii) National Savings Fund and Levy

The Council contributes 1.5 % of the gross emoluments of all employees as levy and 2.5% of the gross emoluments of all employees to the National Savings Fund. These contributions are directly expensed in the statement of financial performance in the year they are due.

(iii) Defined Contribution Plan

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

The Council has no further payment obligations once the contributions have been paid. These contributions are expensed in the surplus/deficit in the statement of financial performance in the year they are due.

(iv) Retirement Pension to Retirees Before 1 July 2008

The Council pays retirement pension to those employees who retired before 1 July 2008. However, the total pension liabilities should be recognized in the statement of Financial Position even for those before June 2008, where there was no contribution by employee and employers to meet the foreseeable liabilities of the employee. The obligation has been calculated by independent actuaries from SICOM Ltd and the accounting policy is as per the defined benefit plan.

The pension is expensed in the statement of financial performance in the year they are due.

(v) Defined Benefit Plan

The Council operates a defined benefit plan, administered by and invested with SICOM Ltd. Council pays 12% and employs pay 6% of gross the emoluments into the fund each month, taking account of the recommendations of the Pay Research Bureau (PRB) report.

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

1 SIGNIFICANT ACCOUNTING POLICIES – CONTINUED

1.26 EMPLOYEE BENEFITS – CONTINUED

(v) Defined Benefit Plan - Continued

Defined benefit plans are post-employment benefit pension plans for employees who joined service before 01 January 2013. 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, compensation and the last gross salary.

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 credited/charged to equity in the statement of changes in equity in the period when they arise.

Past service costs are recognised immediately in the statement of financial performance.

(vi) Compensation for Unutilised Sick Leaves

Employee entitlements to sick leave as defined in the PRB report are recognized as and when they accrue to the employees. An accrual is made for the estimated liability for unutilized bank of sick leave to a maximum of 126 days per employee. Bank of sick leave are expensed in the period the employee renders the service and a liability is recognized in respect of amount not paid at the end of the financial year.

(vii) Compensation for 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 to a maximum 210 days per employee. Vacation leaves are expensed in the period the employee renders the service and a liability is recognized in respect of amount not paid at the end of the financial year.

THE MUNICIPAL CITY COUNCIL OF PORT LOUIS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2025

1 SIGNIFICANT ACCOUNTING POLICIES – CONTINUED

1.26 EMPLOYEE BENEFITS – CONTINUED

(viii) Termination Benefits

Termination benefit is recognized as a liability and an expense when the Council is demonstrably committed to terminate the employment of one or more employees before the normal retirement date.

The difference between the benefit provided for termination of employment at the request of the employee and a higher benefit provided at the request of the entity is a termination benefit.

A liability in relation to termination benefits are recognized at the earlier of: when the entity can no longer withdraw the offer of those benefits and when the entity recognizes costs for a restructuring that is within the scope of IPSAS 19 and involves the payment of termination benefits.

Termination benefits are measured on initial recognition and subsequent changes are recognized in accordance with the nature of employee benefit, provided that, in cases where the termination benefits are an enhancement to post-employee benefits, the requirements for post-employment benefits are applied. Termination benefits settled within 12 months are reported at the amount expected to be paid, otherwise they are reported as the present value of the estimated future cash outflows.

(ix) Passage Benefit

Passage benefits for employees represents the estimated liability in respect of passage credit accrued to Council's employees on permanent and pensionable establishment drawing a minimum salary of Rs 27,400 or reckoning at least five years' service. Passage benefit is earned at the rate of 5% of the gross salaries annually.

The cost of passage benefit is expensed in the year the employee renders the service and a liability is recognised in respect of the amount not paid at the end of the financial year.

1.27 SOCIAL BENEFITS

Social benefits are cash transfers provided to specific individuals or household who meet eligibility criteria to mitigate the effect of social risks. Such benefits may cover an unemployment benefit, child benefits, medical aid, social aid and financial aid not covered under the employee's retirement benefit.

THE MUNICIPAL CITY COUNCIL OF PORT LOUIS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2025

1 SIGNIFICANT ACCOUNTING POLICIES – CONTINUED

1.27 SOCIAL BENEFITS - Continued

The Municipal City Council of Port Louis provides social and financial aid to individual who meet the required criteria such as burn house grant and medical aid to needy people residing in the Council area. The cost is charge when it is paid without any future liability.

Other Socio-cultural and Non-Government Organisations are given grant for religious purpose.

1.28 NATURE AND PURPOSE OF RESERVES AND FUNDS

The Council creates and maintains reserves and funds in terms of specific requirements and purpose such as for payment of passage benefit, unspent amount and to recognized assets and liabilities at fair value.

General Fund

As per Section 80 of the Local Government Act 2011, every local authority shall have a general fund into which all revenues are credited and out of which all liabilities are paid out. As a result, the fund disclosed all unutilized revenue transferred from the surplus.

Passage Fund

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

In compliance with the Section 81(5) of the LGA 2011, all income derived from investment of the unutilized passage benefit payable to employees of the Council is transferred to equity under the item passage fund reserve in the statement of changes in net assets/equity.

Pension Fund

The Pension Fund established by Council is managed and operated by the SICOM Ltd. All contributions to the defined benefit plan and contribution plan are transferred to SICOM each month.

THE MUNICIPAL CITY COUNCIL OF PORT LOUIS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2025

1 SIGNIFICANT ACCOUNTING POLICIES – CONTINUED

1.29 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.

1.30 SEGMENT REPORTING

A segment is a distinguishable activity or group of activities for which it is appropriate to separately report financial performance to evaluate past performance in achieving objectives and in making decisions about future allocation of resources. Segments are reported in a manner consistent with the budget and monitoring reported to the parent Ministry and board of Councillors. The Ministry and Council are responsible for allocating financial and non-financial resources and assessing performance of the operating segments.

Administrative and provision of services are reported separately as two different segments in line with the budget approved by the government.

Central Government

Related parties are entities that control or have significant influence over the reporting entity and parties that are controlled or significantly influenced by the reporting entity. The Central Government through the Ministry of Finance, Economic Planning and Development and the Ministry of Local Government have significant influence in local authority policy decisions making, financing and functioning. The Central Government has the power to amend the Local Government Act, issue directives, financial and administrative instructions to local authorities. The amount of government grant, projects development, nature of projects and human resource requirement are also determined by the Central Government via the parent ministry.

THE MUNICIPAL CITY COUNCIL OF PORT LOUIS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2025

1 SIGNIFICANT ACCOUNTING POLICIES – CONTINUED

Key Management

Members of key management are regarded as related parties having influence in the day-to-day operation of the Council which comprise of the Lord Mayor and Deputy Lord Mayor, Executive Members, Councillors, Chief Executive, Head of Departments and Other Senior Officers.

EVENTS AFTER THE REPORTING DATE

Events after the reporting date are those events that occur between the reporting date and the date the audited financial statements are authorized for issue. Adjusting events are those that provide evidence of conditions that existed at the reporting date which require adjustment to the financial statements. Non-adjusting events are those that are indicative of conditions that arose after the reporting date which do not require adjustment of financial statements. The Council makes adjustment for adjusting events after reporting date and disclosure is made for significant non-adjusting event.

COMMITMENTS

Commitments are future capital expenses and liabilities to be incurred on contracts entered into at the reporting date which may not be avoided in the ordinary course of operations.

BUDGET INFORMATION

Budget information of local authorities is required to be made readily available for public inspection under section 85(2)(e) of the Local Government Act 2011.

The annual budget is prepared on the cash basis, that is, all planned costs and income are presented in a single statement to determine the needs of the Council while the financial statements are prepared on the accrual basis. As a result of the difference in the basis of preparation of the budget and the financial statements, a reconciliation between the comparable actual amounts and the amount presented in the statement of comparison of budget and actual amounts on the cash basis is disclosed in the notes to financial statements.

The Minister of the parent ministry approves the budget estimates with or without amendment in compliance with Section 85 of the LGA 2011 in consultation with the Local Authorities Governance Unit of the Ministry of Finance, Economic Planning and Development.

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

THE MUNICIPAL CITY COUNCIL OF PORT LOUIS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2025

1 SIGNIFICANT ACCOUNTING POLICIES – CONTINUED

BUDGET INFORMATION - Continued

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 declines in the budget and detail information of overspending and/or underspending on line items.

Both the Budget Estimates and the Financial Statements cover the financial period from 1 July 2024 to 30 June 2025.

2 CRITICAL ACCOUNTING ESTIMATES, ASSUMPTION AND JUDGEMENTS IN APPLYING ACCOUNTING POLICIES AND ESTIMATES

The preparation of the financial statements in conformity with IPSAS requires the Council to make certain accounting estimates and judgements that have an impact on the policies and the 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:

2.1 JUDGEMENTS

In the process of applying the Council's accounting policies management has made judgements which have the most significant impact on the amounts recognized and disclosed in the financial statements.

(i) Going Concern

Local authorities are financially and economically dependent on the Central Government for its operation and service provision to the citizen. All the policy decision and all enactments under the Local Government are influenced by the Central Government, management is of the view and opinion that the Central Government will continue to support the Municipal City Council economically and financially in the future through grant-in-aid appropriated by the National Assembly.

(ii) Provisions, Contingent liability and Contingent Asset

Provisions are measured at the management's best estimation of the potential financial obligational based on past event and available information at the reporting date. Contingency liability arises when there is a possible obligation to be confirmed by a future event that is outside the control of the Council, and it is disclosed in the notes to financial statements.

THE MUNICIPAL CITY COUNCIL OF PORT LOUIS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2025

2 CRITICAL ACCOUNTING ESTIMATES, ASSUMPTION AND JUDGEMENTS IN APPLYING ACCOUNTING POLICIES AND ESTIMATES – CONTINUED

2.1 JUDGEMENTS - CONTINUED

(iii) Provision for Doubtful Debts

Provision is made when there is objective evidence that the Municipal City Council will not be able to collect certain debts. This is made based on detailed analysis, historical experience and following debt collecting procedures.

(iv) Lease Classification

Management has to exercise critical judgements in determining whether a lease agreement is finance or operating lease, and whether the agreement transfers substantially all the risks and rewards of ownership to the Council.

2.2 ESTIMATES AND ASSUMPTIONS

(i) Economic Useful 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.

(ii) 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.

(iii) 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.

THE MUNICIPAL CITY COUNCIL OF PORT LOUIS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2025

2 CRITICAL ACCOUNTING ESTIMATES, ASSUMPTION AND JUDGEMENTS IN APPLYING ACCOUNTING POLICIES AND ESTIMATES – CONTINUED

2.3 ESTIMATES AND ASSUMPTIONS - CONTINUED

(iv) Revaluation of Assets

The significant assumptions and estimates applied in determining the fair value of assets acquired in non-exchange transaction that have a significant risk of causing a material adjustment to the carrying value of the assets and liabilities within the next financial year.

(v) Employee Benefits

The exposure in relation to the estimation and uncertainties surrounding accumulated vacation and sick leave pay, passage benefit, death gratuity and retirement gratuity.

(vi) Change in Accounting Policies or Estimates

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

(vii) Impairment of Non-Cash Generating Assets

The Municipal City Council reviews and tests the carrying value of non-cash generating assets when events or changes in circumstances suggest that there may be a reduction in the future service potential that can reasonably be expected to be derived from the assets. Where indicators of possible impairment are present, the Council undertakes impairment tests which require the determination of the fair value of the assets and its recoverable service amount. These calculations require estimates and assumptions.

(viii) Impairment of Held-to-maturity Investment, Loan and Receivables

Council assesses its loan, receivables including trade receivable at the end of each reporting date. In determining whether an impairment loss should be recorded in statement of financial performance, Council evaluates the indicators present in the market to determine if those indicators are indicative of impairment in its loans, receivables and held-t-maturity investment.

THE MUNICIPAL CITY COUNCIL OF PORT LOUIS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2025

3 FINANCIAL RISK MANAGEMENT

The Municipal City Council is exposed to financial, credit and liquidity risks. The overall risk management of the Council is focused on the mitigation of liquidity and credit risks, and seek to minimize potential adverse effects on the financial performance and service delivery of the Council.

(i) Financial Risk

The only financial assets that Council may have are cash, cash equivalents and short-term bank deposit while the financial liability, other than its supplier liabilities, is its bank overdraft.

(ii) Interest Risk

Council does not have assets and liabilities that are materially exposed to any change in interest rate.

(iii) Credit Risk

Credit risk arises from credit exposures to customers. The Council does not consider the need to have an independent rating of its customers. In fact, no trade fee receipt is issued on credit while three-month credit facilities are allowed to holders of market stall in principle.

(iv) Liquidity risk

Liquidity risk is the risk of the Council not being able to meet its obligations as they fall due. Council's approach to managing liquidity risk is to ensure that sufficient liquidity is available to meet its liabilities when due, without affecting service provision to citizen. Prudent liquidity risk management implies maintaining sufficient cash on demand to meet expected operating expenses through a good monitoring of credit facilities from suppliers, the use of cash flow forecast and monthly budget monitoring.

**THE MUNICIPAL CITY COUNCIL OF PORT LOUIS
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2025**

4 PROPERTY, PLANT AND EQUIPMENT

COST	Land	Building	Asset under construction	Public infrastructure	IT Equipment	Machinery & Equipment	Furniture & Fittings	Motor Vehicles	Total
	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs
As at 01 July 2023	307,518,500	841,596,869	126,065,554	5,269,370,271	24,022,244	46,056,992	11,195,777	43,985,505	6,669,811,712
Additions	-	5,567,365	118,835,509	123,588,454	1,216,536	1,570,027	479,681	29,090,561	280,348,133
Prior adjustments	-	-	-	(193,167,000)	-	-	-	-	(193,167,000)
Disposal / Scrap	-	-	-	-	-	-	-	(1,450,000)	(1,450,000)
Re-classification of assets	-	(90,646,870)	90,646,870	-	-	-	-	-	-
As at 30 June 2024	307,518,500	756,517,364	335,547,933	5,199,791,725	25,238,780	47,627,019	11,675,458	71,626,066	6,755,542,845
As at 01 July 2024	307,518,500	756,517,364	335,547,933	5,199,791,725	25,238,780	47,627,019	11,675,458	71,626,066	6,755,542,845
Additions	-	98,625,699	128,948,099	48,964,383	-	4,008,320	242,865	2,400,510	283,189,876
Re-classification of assets	0	176,286,796	(207,705,893)	30,171,652	-	-	-	-	(1,247,445)
Scrap / Disposal	-	-	-	-	-	-	-	-	-
As at 30 June 2025	307,518,500	1,031,429,859	256,790,139	5,278,927,760	25,238,780	52,635,339	11,918,323	74,026,576	7,037,485,276
ACCUMULATED DEPRECIATION									
As at 01 July 2023	-	63,776,314	-	1,977,658,803	15,933,627	27,542,126	3,208,162	13,735,688	2,101,854,720
Charge for the year	-	15,130,347	-	519,786,800	6,108,662	4,927,705	1,167,546	8,953,259	556,074,319
Disposal/Adjustment	-	(7,087,069)	-	(77,266,800)	-	-	-	(543,750)	(84,897,619)
As at 30 June 2024	-	71,819,592	-	2,420,178,803	22,042,289	32,469,831	4,375,708	22,145,197	2,573,031,420
Charge for the year	-	5,498,250	-	533,043,573	1,534,479	2,972,966	1,191,832	9,253,322	553,494,422
Scrap / Derecognition	-	-	-	-	-	-	-	-	-
As at 30 June 2025	-	77,317,842	-	2,953,222,376	23,576,768	35,442,797	5,567,540	31,398,519	3,126,525,842
CARRYING VALUE									
As at 30 June 2025	307,518,500	954,112,017	256,790,139	2,325,705,384	1,662,012	(35,442,797)	6,350,783	42,628,057	3,910,959,434
As at 30 June 2024	307,518,500	684,697,772	335,547,933	2,779,612,922	3,196,491	15,157,188	7,299,750	49,480,869	4,182,511,425

Note:

The carrying amount of the fixed assets approximate their fair values.

All the fixed assets were acquired out of non-exchange government grant with conditions that Council will maintain, repair and operate the assets until the end of the economic and/or social useful life of the assets

Property, Plant and Equipment acquired free of charge and at nominal value have been recognised at deemed cost which equate the market value of the assets at the date of acquisition.

Assets under construction are transferred for use when they are completed and available for use upon handing over of site by contractor.

Land represent land on which roads have been constructed. It was first recognised under the revaluation model and there after at the carrying value.

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5 RIGHT-OF-USE ASSETS	<u>2024-25</u> <u>Rs</u>	<u>2023-24</u> <u>Rs</u>
Cost:	669,626,608	669,626,608
At 01 July	-	-
At 30 June	<u>669,626,608</u>	<u>669,626,608</u>
Accumulated Depreciation:		
At 01 July	25,867,766	14,707,323
Depreciation charge	<u>11,160,443</u>	<u>11,160,443</u>
At 30 June	<u>37,028,209</u>	<u>25,867,766</u>
Carrying Value	<u>632,598,399</u>	<u>643,758,842</u>

The Municipal City Council of Port Louis is a lessee to a lease agreement for the lease of part of a building and the bus terminal at the Victoria Urban Terminal, Port Louis for 60 years starting on 7 March 2022. The monthly lease payment is Rs 3.5 million for the building used as market and Rs 5 million annually for the use of the bus terminal. The implicit interest rate in the lease of 6.89% per annum was used to calculate the net present value of the lease liability and right-of-use asset. The lease payment is subject to amendment every three years based on the cumulative inflation rate. Consequently, the lease liability, interest expense, depreciation expense and right-of-use asset are adjusted accordingly. The Municipal City Council has adopted the cost model for subsequent measurement of lease liability and asset.

Amount recognised in the Statement of Financial Performance

Prior year adjustment for first time adoption of IPSAS 43 - Leases	Interest	92,215,105
	Depreciation	<u>14,707,323</u>
		<u>106,922,428</u>
<u>Direct Expenses and Revenue:</u>		
Depreciation expense on right-of-use asset	11,160,443	11,160,443
Interest expense on lease liability	45,946,379	46,014,294
Lease liability payment	42,363,636	43,931,620
Income from sub-leasing of right-of-use asset	<u>(20,439,900)</u>	<u>(15,911,098)</u>
Gross Deficit	<u>79,030,558</u>	<u>85,195,259</u>

6 INVESTMENT

Investment in Government of Mauritius Treasury Certificates earning interest rate of 5.22% per year (2024:3.93%)

Par value	25,000,000	25,000,000
As at 01 July and 30 June	<u>25,000,000</u>	<u>25,000,000</u>

Short-term deposit in Government of Mauritius Treasury Certificate for 182 Days with the maturity date on 4 September 2025.

Financial Instruments at fair value through Surplus/Deficit	<u>Carrying Value</u>	<u>Fair Value</u>
As at 30 June 2024:		
Public traded Government Treasury Certificates	<u>25,000,000</u>	<u>25,000,000</u>
As at 30 June 2025:		
Public traded Government Treasury Certificates	<u>25,000,000</u>	<u>25,000,000</u>

7 INVESTMENT IN ASSOCIATE

	<u>2024-25</u> <u>Rs</u>	<u>2023-24</u> <u>Rs</u>
As at 01 July	65,410,000	63,855,000
Fair value adjustment	<u>4,742,578</u>	<u>1,555,000</u>
As at 30 June	<u>70,152,578</u>	<u>65,410,000</u>

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The Municipal City Council hold 20% of the unquoted ordinary shares of DBM Properties Ltd. That is 500,000 shares out of the total share capital of 2,500,000 ordinary shares. The Chief Executive is one of the four director of the company with 20% of voting right. The Net Assets of DBM Properties Ltd and fair value of shares.

Total Assets	329,456,917	327,072,187
Total Liabilities	(19,871,250)	(41,199,408)
Net Assets	309,585,667	285,872,779
Change in Net Assets	23,712,888	7,775,000
Municipal Council Share	4,742,578	1,555,000

Financial Instruments at fair value through Surplus/Deficit

As at 30 June 2024:

Unquoted Ordinary Shares 500000 at Rs 100

As at 30 June 2025:

Unquoted Ordinary Shares 500000 at Rs 100

	<u>Carrying Value</u>	<u>Fair Value</u>
Unquoted Ordinary Shares 500000 at Rs 100	50,000,000	65,410,000
Unquoted Ordinary Shares 500000 at Rs 100	50,000,000	70,152,578

8 CASH AND CASH EQUIVALENT

	<u>2024-25</u>	<u>2023-24</u>
	<u>Rs</u>	<u>Rs</u>
Cash at banks	7,213,616	87,586,146
Cash Overdrawn	(40,970,734)	(32,373,409)
	(33,757,118)	55,212,737

Cash at bank earn interest at floating rate based on daily bank rate fixed by The Bank of Mauritius.

At 30 June 2025 cheques were issued to record trade payables and payment to contractors with the expectation of receiving the required grant for the ultimate release of payments. However, fund was not released as expected. This led to an artificial bank overdraft.

Amount of significant cash and cash equivalent held by the Council that are not available for use by the Council are:

Deposits from public including private entities.

Retention monies held for payment to contractors

Passage Fund

Deposits from public including private entities.	4,463,772	1,419,749
Retention monies held for payment to contractors	9,098,106	9,098,106
Passage Fund	-	-
	13,561,878	10,517,855
Cash available for use / (Shortage of Cash)	(47,318,996)	44,694,882

9 RECEIVABLES

(i) RECEIVABLES FROM EXCHANGE TRANSACTIONS

	<u>2024-25</u>	<u>2023-24</u>
	<u>Rs</u>	<u>Rs</u>
Market Fee	26,470,405	26,013,647
Bus Toll	5,072,975	4,293,375
Rent	3,011,889	6,177,332
Accrued Interest	374,124	312,247
	34,929,393	36,796,601
Provision for impairment loss	(10,877,716)	(14,207,875)
Net receivables from exchange transactions	24,051,677	22,588,726
Current Portion	11,621,954	13,106,927
Non-Current Portion	12,429,723	9,481,799

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FOR THE YEAR ENDED 30 JUNE 2025

9 RECEIVABLES - CONTINUED

	<u>2024-25</u>	<u>2023-24</u>
	<u>Rs</u>	<u>Rs</u>
(ii) RECEIVABLES FROM NON-EXCHANGE TRANSACTIONS		
Advance to Employees	15 7,775,234	7,220,270
Government Grant	88,840,189	30,125
Trade fees	18,426,875	13,351,250
Local Rates	115,191,152	104,648,119
Other receivables	196,235	-
	<u>230,429,685</u>	<u>125,249,764</u>
Provision for impairment loss	(56,188,985)	(56,188,985)
	<u>174,240,700</u>	<u>69,060,779</u>
Non-Current Receivables	<u>83,130,824</u>	<u>42,585,053</u>
Current Receivables	<u>91,109,876</u>	<u>26,475,726</u>

Local rate has been recognised for commercial premises while the mixed properties are under review.

The list of BRN holders that have not yet settled the required trade fee has not been obtained from the CBRD for the reporting financial year due to technical difficulties. A better system is being worked out by the State Informatic Ltd to sort-out the problems.

Given the high cost involved in the recovery process, the immateriality of the sum collected and the unreliability of the report from CBRD the provision for receivable was not recognised as revenue receivable in the financial statements.

10 INVENTORIES

	<u>2024-25</u>	<u>2023-24</u>
	<u>Rs</u>	<u>Rs</u>
Spart Parts, Stationery, Materials and Other Office Consumables	2,804,043	3,058,869
Motor spirit & Diesel Oil	607,708	352,882
Purchase account	808,732	-
	<u>4,220,483</u>	<u>3,411,751</u>

Inventories recognised as an expense during the year ended 30 June 2025 amounted to Rs.44,787,452.

The Capital Project Management (CPM) initially developed for the management of asset under construction and fixed assets is now being used for procurement of goods and services, and approval of purchase orders. The system being not an accounting software materials upon procurement are delivered directly to user department or site of works and as such do not effect the inventory module, unless procured by the Procurement Section through purchase orders issued through the Ebiz Accounting System. Therefore, materials on site have not been recognised under item inventories.

No item of the inventories has been pledged as security for liabilities during the year.

Stock of non-domestic gas use for incineration, balance of postal stamps in franking machines and materials on sited have not been recognised in inventories as at 30 June 2025.

11 PAYABLES FROM EXCHANGE TRANSACTIONS

	<u>2024-25</u>	<u>2023-24</u>
	<u>Rs</u>	<u>Rs</u>
Trade Payables	56,918,825	47,181,793
Retention money payable	9,098,106	9,098,106
Accrued expenses	16,761,795	500,000
Short term refundable deposit	4,463,772	1,419,749
	<u>87,242,499</u>	<u>58,199,648</u>

Trade payables are non-interest bearing and are normally settled 30 to 60 days terms, while deposits from customers and retention money are paid on demand, normally within six months.

The ageing analysis of payables from exchange transactions (excluding prepayment) is as follows:

On demand	9,098,106	9,098,106
< 6 months	73,680,620	47,181,793
6 - 12 months	4,463,772	1,919,749
	<u>87,242,499</u>	<u>58,199,648</u>

THE MUNICIPAL CITY COUNCIL OF PORT LOUIS
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12 PREPAYMENTS	<u>2024-25</u>	<u>2023-24</u>
	<u>Rs</u>	<u>Rs</u>
General Rates, Rental and Bus toll paid in advance	29,749,510	26,939,772
Prepaid local rate refunded	-	-
	<u>29,749,510</u>	<u>26,939,772</u>
13 LEASE LIABILITIES	<u>2024-25</u>	<u>2023-24</u>
	<u>Rs</u>	<u>Rs</u>
As at 01 July	708,022,472	707,871,616
Interest	45,946,379	46,014,294
Lease payment	(42,363,636)	(45,863,438)
As at 30 June	<u>711,605,215</u>	<u>708,022,472</u>
<p>Total amount of lease paid since 7 March 2022 and prior to the financial year 2023-24 was Rs 53,970,096 and a total of Rs 90,755,724 was paid as interest for the same period. The implicit Interest rate of 6.89% was used to compute the net present value of the lease liability. The lease liability is re-measured at regular intervals based on the modified lease payment agreement.</p> <p><u>Payable as follows:</u></p>		
Current - Before One Year	<u>47,000,000</u>	<u>47,000,000</u>
Between one and five years	235,000,000	235,000,000
After Five Years	429,605,215	426,022,472
Non-Current	<u>664,605,215</u>	<u>661,022,472</u>
<p>The ageing analysis of lease liability is as follows:</p>		
< 1 year	47,000,000	47,000,000
1 - 5 years	235,000,000	235,000,000
> 5 years	429,605,215	426,022,472
	<u>711,605,215</u>	<u>708,022,472</u>
14 PROVISIONS	<u>2024-25</u>	<u>2023-24</u>
	<u>Rs</u>	<u>Rs</u>
Arbitration award for compensation & loss of profit	22,538,399	22,538,399
Interest on the award at 4.5%	215,955	215,955
Payment for value of work completed	6,505,572	6,505,572
As at 30 June	<u>29,259,926</u>	<u>29,259,926</u>
<p>Provision has been made for the payment of arbitration award to AWL Trading & Contracting Ltd in the disputed case between the Municipal City Council on 9 May 2025 in connection with the construction of a sport complex.</p>		
15 EMPLOYEE BENEFITS	<u>2024-25</u>	<u>2023-24</u>
	<u>Rs</u>	<u>Rs</u>
Provision for unutilised sick leave pay	164,737,474	164,737,474
Provision for unutilised vacation leave pay	153,781,454	153,781,454
Passage benefit	41,331,180	41,331,180
Retirement pension and gratuity - Funded plan	1,648,340,810	1,784,537,080
Retirement pension and gratuity - Unfunded plan	460,839,585	536,343,127
	<u>2,469,030,503</u>	<u>2,680,730,315</u>
<p>Employee benefits are classified as follows:</p>		
Current Liabilities	<u>41,331,180</u>	<u>24,944,057</u>
Non-Current Liabilities	<u>2,427,699,323</u>	<u>2,655,786,258</u>
	<u>2,469,030,503</u>	<u>2,680,730,315</u>

THE MUNICIPAL CITY COUNCIL OF PORT LOUIS
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Provision for retirement benefit includes provision for unutilised vacation leave, provision for bank of sick leave and provision for compassionate allowance payable on retirement to eligible employees.

Passage benefit and the annual sick leave refundable liabilities by its nature is payable on demand and therefore it is classified under current liabilities.

15 EMPLOYEE DEFINED BENEFIT PLANS

15.1 FUNDED PLAN

The plan is a defined benefit arrangement for the employees and it is only funded for pensionable service as from 01 July 2008. The assets of the funded plan are held independently and administered by The State Insurance Company of Mauritius Ltd.

15 EMPLOYEE DEFINED BENEFIT PLANS - CONTINUED

15.1 FUNDED PLAN - CONTINUED

	<u>2024-25</u>	<u>2023-24</u>
	<u>Rs</u>	<u>Rs</u>
Amounts recognised in statement of financial position at end of the reporting period:		
Defined benefit obligation	1,483,194,837	1,494,326,448
Fair value of plan assets	(1,022,355,252)	(957,983,322)
Liability recognised in statement of financial position at end of reporting period	<u>460,839,585</u>	<u>536,343,126</u>
Amounts recognised in statement of financial performance:		
Current service cost	63,645,987	70,041,699
Employee contributions	(15,578,554)	(18,415,971)
Fund Expenses	1,339,069	1,409,643
Net Interest Expense/(Revenue)	29,018,796	25,670,570
Profit or Loss Charge	78,425,298	78,705,941
Re-measurement:		
Liability (gain) / loss	(117,448,325)	74,580,208
Assets (Gain) / loss	3,762,906	(24,568,713)
Net Assets / Equity (NAE)	(113,685,419)	50,011,495
Total	<u>(35,260,121)</u>	<u>128,717,436</u>
Movements in liability recognised in the statement of financial position:		
At start of reporting period	536,343,126	455,198,418
Amount recognised in statement of financial performance	78,425,298	78,705,941
Employer Contributions	(40,243,420)	(47,572,728)
Amount recognised in Net assets and Equity (NAE)	(113,685,419)	50,011,495
At end of reporting period	<u>460,839,585</u>	<u>536,343,126</u>
Reconciliation of the present value of defined benefit obligation		
Present value of obligation at start of reporting period	1,494,326,448	1,309,370,530
Current service cost	63,645,987	70,041,699
Interest cost	83,998,759	78,325,742
Benefits paid	(41,328,032)	(37,991,731)
Liability (gain)/ loss	(117,448,325)	74,580,208
Present value of obligation at end of reporting period	<u>1,483,194,837</u>	<u>1,494,326,448</u>

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FOR THE YEAR ENDED 30 JUNE 2025

15 EMPLOYEE DEFINED BENEFIT PLANS - CONTINUED

15.1 FUNDED PLAN - CONTINUED

	<u>2024-25</u>	<u>2023-24</u>
	<u>Rs</u>	<u>Rs</u>
Reconciliation of fair value of plan assets		
Fair value of plan assets at start of reporting period	957,983,322	854,172,112
Expected return on plan assets	54,979,963	52,655,172
Employer contributions	40,243,420	47,572,728
Employee contributions	15,578,554	18,415,971
Benefits paid, Assurance, Fees and Other Outgoings	(42,667,101)	(39,401,374)
Asset gain / (loss)	(3,762,906)	24,568,713
Fair value of plan assets at end of reporting period	<u>1,022,355,252</u>	<u>957,983,322</u>

Distribution of plan assets at end of reporting period

Percentage of assets at end of reporting period

	<u>2024-25</u>	<u>2023-24</u>
Fixed Interest Securities and cash	47.70%	49.90%
Loans	3.10%	3.10%
Local equities	16.80%	15.20%
Overseas bonds and equities	31.90%	31.30%
Property	0.50%	0.50%
Total	<u>100.00%</u>	<u>100.00%</u>

Additional disclosure on assets issued or used by the Council

	(%)	(%)
Percentage of assets at end of reporting period		
Assets held in the entity's own financial instruments	-	-
Property occupied by the entity	-	-
Other assets used by the entity	-	-

Components of the amount recognised in Net Assets/Equity

Asset experience gain during the year	(3,762,906)	24,568,713
Liability experience loss during the year	21,434,056	(74,580,207)
	<u>96,014,269</u>	<u>N/A</u>
	113,685,419	(50,011,494)

Year

	<u>2024-25</u>	<u>2023-24</u>
Expected employer contributions (Rs)	50,395,541	50,892,058
Weighted average duration of the defined benefit obligation (Calculated as a % change in PV of liabilities for a 1% change in discount rate)	16 Years	17 years

The plan is exposed to actuarial risks such as : investment risk, interest rate risk, longevity risk and salary risk. The risk relating to death in service benefits is re-insured.

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

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15 EMPLOYEE DEFINED BENEFIT PLANS - CONTINUED

15.1 FUNDED PLAN - CONTINUED

	<u>2024-25</u>	<u>2023-24</u>
Discount rate	6.10%	5.70%
Future salary increases	4.50%	4.50%
Future pension increases	3.50%	3.50%
Mortality before retirement	Nil	Nil
Mortality in retirement	PA (90) Tables rated down by two years	PA (90) Tables rated down by two years
Retirement age	65 years	65 years

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

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

- If the discount rate would be 100 basis points (one percent) higher (lower), the defined benefit obligation would decrease by Rs 205.4 M (increase by Rs 257.8 M) if all other assumptions were held unchanged.

- If the expected salary growth would increase (decrease) by 1% , the defined benefit obligation would increase by Rs 124.4 M (decrease by Rs 108.9 M) if all assumptions were held unchanged.

- If life expectancy would increase (decrease) by one year, the defined benefit obligation would increase by Rs 42.1M (decrease by Rs 41.8 M) if all assumptions were held unchanged.

If the expected pension growth would increase (decrease) by 1%, the defined benefit obligation would increase by Rs 118.2 million (decrease by Rs 101.5 million) if all assumptions were held unchanged.

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

Contributions for the month of May and June 2025 was transferred to the pension fund in July 2025, consequently the assessment of the employee retirement benefit liabilities at the reporting date do not includes the two months contributions.

The potential effect on the financial statements would be on the re-assessment gain/loss on the fund liabilities by an equal amount while the effect on interest and fund liabilities would not be material.

15.2 UNFUNDED PLAN

The plan is a defined benefit arrangement for the employees and it is not funded. Payment of benefit is met by the District Council.

Amounts recognised in statement of financial position at end of the reporting period:	<u>2024-25</u>	<u>2023-24</u>
	<u>Rs</u>	<u>Rs</u>
Defined benefit obligation	1,648,340,810	1,784,537,080
Fair value of plan assets	-	-
Liability recognised in statement of financial position at end of reporting period	<u>1,648,340,810</u>	<u>1,784,537,080</u>

15 EMPLOYEE DEFINED BENEFIT PLANS - CONTINUED

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15.2 UNFUNDED PLAN - CONTINUED

	<u>2024-25</u>	<u>2023-24</u>
	<u>Rs</u>	<u>Rs</u>
Amounts recognised in statement of financial performance:		
Net Interest expense	97,604,677	97,125,684
Profit or Loss Charge	97,604,677	97,125,684
Re-measurement:		
Liability loss / (gain)	(89,452,295)	158,164,679
Net Assets/Equity	(89,452,295)	158,164,679
Total	8,152,382	255,290,363

Movements in liability recognised in the statement of financial position:

At start of reporting period	1,784,537,080	1,670,940,555
Amount recognised in statement of financial performance	97,604,677	97,125,684
Direct benefits paid by Employer	(144,348,652)	(141,693,838)
Amount recognised in Net Assets and Equity (NAE)	(89,452,295)	158,164,679
At end of reporting period	1,648,340,810	1,784,537,080

Reconciliation of the present value of defined benefit obligation

Present value of obligation at start of reporting period	1,784,537,080	1,670,940,555
Interest cost	97,604,677	97,125,684
Benefits paid	(144,348,652)	(141,693,838)
Liability loss	(89,452,295)	158,164,679
Present value of obligation at end of reporting period	1,648,340,810	1,784,537,080

Components of the amount recognised in net assets/equity

Liability experience gain/(loss) during the year	25,344,558	(158,164,679)
Liability gain/(loss) due to change in financial assumptions	64,107,737	N/A
	89,452,295	(158,164,679)

Weighted average duration of the defined benefit obligation 9 years 10 years
 (Calculated as a % change in PV of liabilities for a 1% change in discount rate)

The plan is exposed to actuarial risks such as : pension risk, longevity risk and salary risk. The risk relating to death in service benefits is re-insured.

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

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

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

	<u>30-Jun-25</u>	<u>30-Jun-24</u>
Discount rate	6.10%	6.07%
Future salary increases	4.50%	4.50%
Future pension increases	3.50%	3.50%
Mortality before retirement	Nil	Nil

15 EMPLOYEE DEFINED BENEFIT PLANS - CONTINUED

15.2 UNFUNDED PLAN - CONTINUED

Mortality in retirement PA (90) Tables PA (90) Tables

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	rated down by two years 65 years	rated down by two years 65 years
Retirement age		

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

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

- If the discount rate would be 100 basis points (one percent) higher (lower), the defined benefit obligation would decrease by Rs 142.7 M (increase by Rs 169.1 M) if all other assumptions were held.

- If the expected salary growth would increase (decrease) by 1% , the defined benefit obligation would increase by Rs 40.6 M (decrease by Rs 36.5 M) if all assumptions were held unchanged.

- If life expectancy would increase (decrease) by one year, the defined benefit obligation would increase by Rs 62.4 M (decrease by Rs 61.4 M) if all assumptions were held unchanged.

If the expected pension growth increase (decrease) bt 1%, the defined benefit obligation would increase by Rs 123.0 million (derease by Rs 107.4 million) if all assumptions were held unchanged.

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

16 ADVANCE TO EMPLOYEE AT PREFERENCIAL RATE

	<u>2024-25</u>	<u>2023-24</u>
	<u>Rs</u>	<u>Rs</u>
At 01 July:	7,220,270	8,094,959
New loan	2,989,000	2,082,725
Paid back	(2,220,639)	(2,766,688)
Write-off	-	(190,726)
Fair valuation of loan	(213,397)	-
At 30 June	<u>7,775,234</u>	<u>7,220,270</u>
Current Portion	<u>2,073,452</u>	<u>1,828,128</u>
Non-Current Portion	<u>5,701,782</u>	<u>5,392,142</u>

Advance to Employees refers to car loan granted to employees fair valued using an effective rate of 6.89% (2023-24: Nil)

17 RESERVES

	<u>2024-25</u>	<u>2023-24</u>
	<u>Rs</u>	<u>Rs</u>
As at 01 July	5,451,105,698	5,644,272,698
Land revaluation reserve	-	(193,167,000)
As at 30 June	<u>5,451,105,698</u>	<u>5,451,105,698</u>

The reserve is fully made up of land revaluation surplus which being a non-cash item will not be re-classified subsequently to Surplus Or Deficit.

18 TRADE FEES

	<u>2024-25</u>	<u>2023-24</u>
	<u>Rs</u>	<u>Rs</u>
Trade fee (CBRD)	92,412,250	82,344,945
Trade and Industrial refuse	38,700	-
Occasional trade fee	2,046,500	1,969,800
Refund of trade fee	(16,000)	-
	<u>94,481,450</u>	<u>84,314,745</u>

THE MUNICIPAL CITY COUNCIL OF PORT LOUIS
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FOR THE YEAR ENDED 30 JUNE 2025

19 LOCAL RATES

General rates	110,888,881	80,199,574
Refund for exempt local rate	(12,000)	-
	<u>110,876,881</u>	<u>80,199,574</u>

20 FINES, PENALTIES AND LEVIES

	2024-25	2023-24
	Rs	Rs
Surcharge on late payment of trade fee	8,561,875	-
Surcharge on bus toll	563,750	-
Building and Land Use Permit (BLUP) fines	49,332	-
	<u>9,174,957</u>	<u>-</u>

Under Section 127 A(5)(a) of the Local Government Act 2011 (amended) a fine of Rs 50,000 is payable for a construction without an appropriate Building and Land Use Permit or construction contrary to an approved permit and plans. Upon payment of the fine a permit is issued for construction already started.

21 GOVERNMENT GRANT (Transfers)

	2024-25	2023-24
	Rs	Rs
Grant-in-aid	890,349,318	842,498,950
Project Related Revenue Grant	48,798,520	-
Project Related Capital Grant	331,382,278	229,266,011
Grant in Kind	2,237,652	66,581,498
Deferred Income	-	-
Grant recognised as revenue in surplus	<u>1,272,767,768</u>	<u>1,138,346,459</u>

Government grant comprises of gross inflows of economic benefits received and receivable, both of recurrent and capital nature. A liability has also been recognised in respect of the condition attached to the grant and related revenue will be recognised in the period the condition is satisfied. Property, Plant and Equipment handed over to Council is recognised as fixed asset and grant in kind to surplus.

22 OTHER NON-EXCHANGE REVENUE

	2024-25	2023-24
	Rs	Rs
Advertising Fee	6,873,812	1,808,097
Road obstruction fee	2,029,361	-
Other Income	894,424	-
	<u>9,797,597</u>	<u>1,808,097</u>

23 RENT INCOME

	2024-25	2023-24
	Rs	Rs
Market Stall Fee	53,707,044	46,028,364
Rental Income	5,637,995	9,115,460
	<u>59,345,039</u>	<u>55,143,824</u>

24 INTEREST INCOME

	2024-25	2023-24
	Rs	Rs
Investment Income	1,006,027	1,198,811
Interest on car/moto cycle loan	189,941	-
	<u>1,195,969</u>	<u>1,198,811</u>

Interest charged on staff car loan was 3% per annum. Return on investment for Government Certificate 182 days was 5.22% per annum calculated on the pro-rata basis.

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BUILDING AND LAND USE PERMIT		
BLUP Fees	6,507,557	4,726,981
25 OTHER EXCHANGE REVENUE	<u>2024-25</u>	<u>2023-24</u>
	<u>Rs</u>	<u>Rs</u>
Admission fees	806,560	916,130
Bus Toll	6,752,600	6,342,900
Burial & Incineration Fee	364,100	422,300
Road re-instatement fee	2,000	2,529,000
Library fees	-	91,252
Other revenue	-	4,205,684
	<u>7,925,260</u>	<u>14,507,266</u>
26 OTHER GAIN / (LOSS)	<u>2024-25</u>	<u>2023-24</u>
	<u>Rs</u>	<u>Rs</u>
Gain on disposal of property, plant & equipment	-	906,250
Unrealised fair value gain on investment	4,742,578	1,555,000
	<u>4,742,578</u>	<u>2,461,250</u>
27 COMPENSATION OF EMPLOYEES	<u>2024-25</u>	<u>2023-24</u>
	<u>Rs</u>	<u>Rs</u>
Basic Salary	359,653,486	342,897,912
Salary Compensations	75,634,874	34,218,381
Overtime, PRB and Other Allowances	45,707,582	27,192,122
Uniform and Protective Equipment	9,821,898	8,512,009
Contribution to CSG, FPS and NSF	36,516,727	35,662,042
Travelling and Transport	35,383,918	33,654,632
Training expenses and Subscription fees	167,815	239,145
End of Year Gratuity	64,884,890	30,474,276
Staff Welfare	110,400	456,219
Provision for Passage benefit	13,941,679	17,220,617
Provision for Sick leave payments	18,284,519	39,807,456
Employee retirement benefits	199,828,693	196,384,314
	<u>859,936,481</u>	<u>766,719,125</u>
28 UTILITIES	<u>2024-25</u>	<u>2023-24</u>
	<u>Rs</u>	<u>Rs</u>
Electricity and Non-Domestic Gas charges	67,168,351	66,277,195
Water and Waste Water charges	8,340,082	8,191,459
Telephone and Internet Charges	2,888,360	3,274,466
	<u>78,396,793</u>	<u>77,743,120</u>
29 MOTOR VEHICLE EXPENSES	<u>2024-25</u>	<u>2023-24</u>
	<u>Rs</u>	<u>Rs</u>
Fuel and Oil	8,844,995	9,992,691
Repairs and Maintenance	2,714,816	971,204
Road tax and Insurance	2,206,682	1,556,543
	<u>13,766,493</u>	<u>12,520,438</u>

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FOR THE YEAR ENDED 30 JUNE 2025

30 REPAIRS AND MAINTENANCE	<u>2024-25</u>	<u>2023-24</u>
	<u>Rs</u>	<u>Rs</u>
Building, Markets, Halls and other Structure	88,420	4,908,428
Furniture, Fittings and Equipment	1,474,004	2,423,323
IT Equipment and software	3,755,632	3,609,608
Roads and Traffic Sign	20,769,392	17,861,700
Street Lighting Networks	2,197,603	3,938,530
Sport and leisure facilities	7,593,933	816,476
Cemeteries, Incinerators and Cremation Grounds	388,515	1,198,606
Other repair and maintenance	1,649,078	1,331,922
	<u>37,916,575</u>	<u>36,088,593</u>
31 CLEANING SERVICES	<u>2024-25</u>	<u>2023-24</u>
	<u>Rs</u>	<u>Rs</u>
Hired Scavenging Services	136,816,650	158,827,508
Scavenging and cleaning tools	244,074	-
Cleaning services at Public Toilets	18,962,685	-
Cleaning of Drains, Rivers and Bare land	22,023,904	16,404,101
E-Waste and Bulky Waste Collection	1,337,564	-
Pest and Rodent Control	931,248	-
Cleaning materials	2,185,650	-
Other cleaning services	1,685,798	-
Demolition of slabs and structure	10,260,534	-
	<u>194,448,106</u>	<u>175,231,609</u>
32 GRANTS AND SUBSIDIES	<u>2024-25</u>	<u>2023-24</u>
	<u>Rs</u>	<u>Rs</u>
Grant to Sport Associations	1,450,000	2,417,327
Grant and Sponsorship	4,054,620	1,538,426
Financial and Social Aid	230,000	159,061
	<u>5,734,620</u>	<u>4,114,814</u>
33 PROFESSIONAL AND LEGAL FEES	<u>2024-25</u>	<u>2023-24</u>
	<u>Rs</u>	<u>Rs</u>
Audit fee	500,000	425,000
Legal fee	2,758,238	6,770,334
	<u>3,258,238</u>	<u>7,195,334</u>
34 FINANCE COSTS	<u>2024-25</u>	<u>2023-24</u>
	<u>Rs</u>	<u>Rs</u>
Lease Interest	45,946,379	46,014,294
Interest on arbitration award	-	215,955
	<u>45,946,379</u>	<u>46,230,249</u>

Interest on lease liability at the implicit rate of 6.89% determined from the annual report of the Bank of Mauritius as at end of the financial year 30 June 2025.

Interest charged at bank rate which deem to be the repo rate fixed by the Bank of Mauritius which was 4.5% in 2025.

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FOR THE YEAR ENDED 30 JUNE 2025

35 GENERAL EXPENSES		<u>2024-25</u>	<u>2023-24</u>
		<u>Rs</u>	<u>Rs</u>
Printing, Postage & Stationery		2,942,310	3,138,285
Press Notice and Publications		305,951	1,056,690
Books and Periodicals		452,028	420,807
Committee expenses		242,736	243,079
Mayor's function expenses		695,314	472,680
Bank charges and fee		469,093	416,382
Security services		30,298,971	23,273,787
General Insurance		2,774,901	2,211,848
Rent Payments		691,737	709,878
Organisation of Activities	Note 35	14,045,115	16,177,405
Office Expenses		158,403	151,217
Contributions to Local & International Organisations		441,483	380,627
Local Disaster & Risk Management expense		211,795	8,063
Overseas Travelling & Related Expenses		419,567	912,260
Sundry expenses		1,257,724	-
Fair valuation of receivable		213,397	-
Compensation for loss of profit and cost		-	22,538,399
Impairment allowances - (Reversed)		(3,330,159)	27,682,362
		<u>52,290,364</u>	<u>99,793,769</u>

Compensation for loss of profit and costs awarded by the arbitrator in the case AWL vs The Municipal City Council.

36 ORGANISATION OF ACTIVITIES		<u>2024-25</u>	<u>2023-24</u>
		<u>Rs</u>	<u>Rs</u>
Organisation of Social and Welfare Activities		11,146,266	11,468,866
National Day Celebration		110,279	-
Organisation of Sport and Leisure Activities		2,323,875	3,643,846
Twinning Activity		122,431	-
Educational Activity		342,264	1,064,693
		<u>14,045,115</u>	<u>16,177,405</u>

Senior citizen was sent to La Reunion Island under the expenditure code for twinning activities. Per diem allowance of Rs 122,431 was paid to four participants

37 IMPAIRMENT LOSS

There is no such report from departments indicating any loss of value and or other impairment signs.

The Municipal City Council holds only non-cash generating assets. The depreciated replacement cost of public infrastructures, community assets and property, plant and equipment is much higher than its carrying amount. The replacement cost has risen due to negative impact on prices following COVID-19 and international conflicts.

38 Change in Accounting Estimate and Assumption with the adoption of IPSAS 43 - Leases

The comparative figures for financial year ended 30 June 2024 have been restated to reflect changes brought to the accounting for leases following the adoption of the International Public Sector Accounting Standard (IPSAS 43) for lease and the impact on the financial statements.

	Note	As Previously Reported	Changes IPSAS 43	As Restated 2023-24
Statement of Financial Performance				
Depreciation expense		556,074,319	11,160,443	567,234,762
Finance cost		-	46,014,294	46,014,294
General expenses (Rental of VictoriaTerminal)		<u>102,707,386</u>	<u>(45,863,438)</u>	<u>56,843,948</u>
		<u>658,781,705</u>	<u>11,311,299</u>	<u>670,093,004</u>

THE MUNICIPAL CITY COUNCIL OF PORT LOUIS
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FOR THE YEAR ENDED 30 JUNE 2025

Statement of Financial Position			
	-		
Right of Use Assets	669,626,608	(14,707,323)	654,919,285
Lease Liabilities As at 01 July 2023	(669,626,608)		
Payments		53,970,098	
Interest		(92,215,104)	
Lease Liabilities As at 30 June 2023			(707,871,615)
Accumulated Deficit	-	(52,952,330)	(52,952,330)
39 NOTES TO CASH FLOW STATEMENTS		<u>2024-25</u>	<u>2023-24</u>
		<u>Rs</u>	<u>Rs</u>
(i) Reconciliation of net cash flow from operating activities to surplus :			
Deficit for the year		(286,361,341)	-
Adjustments for:			-
Grant in kind		(2,237,652)	-
Fair Value adjustment		(4,529,181)	-
Provision on Employee Retirement Benefit Obligation		(8,562,097)	-
Depreciation of Fixed Assets and Investment Property		564,654,865	-
		<u>262,964,594</u>	-
Changes in Working Capital			
(Increase)/Decrease in Inventories		(808,732)	-
(Increase)/Decrease in Receivables		(113,148,443)	-
(Decrease)/Increase in Payables		29,042,851	-
Increase in Lease liability		3,582,743	-
Increase in Provisions		2,809,738	-
Net cash flow from operating activities		<u><u>184,442,751</u></u>	<u><u>-</u></u>
39 NOTES TO CASH FLOW STATEMENTS (CONTINUED)		<u>2024-25</u>	<u>2023-24</u>
		<u>Rs</u>	<u>Rs</u>
(ii) Additions to Property Plant and Equipments consist of:			
Cash consideration		280,945,250	-
Non-cash consideration		2,237,652	-
Trade Payables		6,973	-
		<u>283,189,875</u>	<u>-</u>
(iii) Reconciliation of budgetary result with surplus		<u>2024-25</u>	<u>2023-24</u>
		<u>Rs</u>	<u>Rs</u>
Budget Balance as presented in the Statement of Comparison of Budget Estimates and Actual Amounts		5,241,894	
(Decrease)/Increase in Payables		29,042,851	
Decrease /(Increase) in Receivables		(113,148,443)	
Increase/(Decrease) in Prepayments		2,809,738	
Increase/(Decrease) in Lease Liability		3,582,743	
Depreciation of Fixed Assets and Investment Property		(564,654,865)	
Project related grant		331,382,278	
Provision for Employee Retirement Benefit Obligation		8,562,097	
Acquisition of Non-financial assets		4,053,534	
Grant in kind		2,237,652	
Fair Value adjustment		4,529,181	
Deficit as presented in the Statement of Financial Performance		<u><u>(286,361,341)</u></u>	<u><u>-</u></u>

THE MUNICIPAL CITY COUNCIL OF PORT LOUIS
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2025

(iv) Reconciliation of budgetary result with net cash flow

	Operating Activities <u>Rs</u>	Investing Activities <u>Rs</u>	Financing Activities <u>Rs</u>
Budget Balance as presented in the Statement of Comparison of Budget Estimates and Actual Amounts	189,699,733		
Increase In deposits			3,044,023
Purchase of property, plant and equipment		(280,945,250)	
Net advance of car loan to staff		(768,361)	
Net Cash Flow as presented in the Statement of Cash Flow	<u>189,699,733</u>	<u>(281,713,611)</u>	<u>3,044,023</u>

40 FINANCIAL INSTRUMENTS

Financial risk management

Exposure to liquidity and credit risk arises in the normal course of the Council's operations. This note presents information about the exposure to each of the above risks, policies and processes for measuring and managing risk and capital. Other quantitative disclosures are included throughout these financial statements.

Financial assets	Carrying Amount <u>Rs</u>	Fair Value <u>Rs</u>
Financial instruments at fair value through surplus/deficit	70,152,578	65,410,000
Receivables from exchange transactions	74,973,825	75,576,882
Cash and Cash equivalents	<u>32,213,616</u>	<u>112,586,146</u>
	<u>177,340,018</u>	<u>253,573,028</u>
Financial liabilities		
Trade payables from exchange transactions	87,242,499	58,199,648
Lease liabilities	47,000,000	47,000,000
Provisions	29,259,926	29,259,926
Cash Overdraft	<u>40,970,734</u>	<u>32,373,409</u>
	<u>163,502,425</u>	<u>134,459,574</u>

The following methods and assumptions were used to estimates the fair values.

Cash and short-term deposits, trade receivables, trade payables and other current liabilities approximate their carrying amounts largely due to the short-term maturities of these instruments.

Longterm fixed and variable rates receivables are evaluated by the Council based on parameters such as interest rates, risk factors and individual creditworthiness. Based on this evaluation, allowances are made for losses of these receivables.

At the closure of the financial years, the carrying amounts of such receivables, net of allowances, are not materially different from their fair values.

Fair value of unquoted financial assets is estimated using the equity method, that is the net assets method calculated on the total holdings.

Investment in associates	2024-25 <u>Rs</u>	2023-24 <u>Rs</u>
Carrying Value	50,000,000	50,000,000
Fair Value	65,410,000	63,855,000
Investment in Government Certificate with fixed return		
Carrying value	25,000,000	25,000,000
Fair value	25,000,000	25,000,000

CREDIT RISK

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Credit risk is the risk of financial loss to the Council if customers or counterparties to financial instruments fail to meet their contractual obligations, and it arises principally from the Council's investments, loans, receivables and cash and cash equivalents. The carrying amount of financial assets represent the maximum credit exposure.

	2024-25	2023-24
	Rs	Rs
Investments	25,000,000	25,000,000
Trade and other receivables	198,292,377	91,649,505
Cash and Cash Equivalents	7,213,616	87,586,146
Maximum exposure to credit risk	<u>230,505,993</u>	<u>204,235,651</u>

Investments

The Municipal City Council limits its exposure to credit risk by investing with only reputable financial institutions that have sound credit rating which are within the specific guidelines set in accordance with the directives issued by the Ministry responsible for Finance and or the parent Ministry. Consequently, the Council does not consider there to be any significant exposure to credit risk.

Receivables

Receivables are amounts owed by customers, and are presented net of impairment losses.

The Council is compelled, by its statutory mandate, to provide all of its residents with basic minimum services without recourse to an assessment of creditworthiness. There were no material changes in the exposure to credit risk and its objectives, policies and processes for managing and measuring the risk during the year under review.

The Municipal City Council has no significant concentration of credit risk, with exposure spread over a large number of customers and it has established an allowance for impairment that represents its estimate of anticipated losses in respect of receivables.

Impairment loss on receivables up to 12 month are provided for based on the expected credit losses, determined by reference to past default experience.

Interest revenue is calculated by applying the effective interest rate to the amortised cost, which is the gross carrying amount minus loss allowance for credit-impaired financial assets while for all other instruments it is calculated on the gross carrying amount.

LIQUIDITY RISK

Liquidity risk is the risk of the Council not being able to meet its financial obligations as they fall due. The Municipal City Council's approach to managing liquidity risk is to ensure that sufficient liquidity is available to meet its liabilities when due, without incurring unacceptable deficit.

Council ensures that it has sufficient cash on demand to meet expected operating expenses through the use of cash flow forecasts. On average 90% of receivables are settled within the prescribed time or 30 days after the due date, while payables are settled within 30 days of invoice.

	2024-25	2023-24
	Rs	Rs
Investment in Government Certificates	25,000,000	25,000,000
Cash and Cash Equivalent	7,213,616	87,586,146
	<u>32,213,616</u>	<u>112,586,146</u>
Trade Payables	87,242,499	58,199,648
Lease	47,000,000	47,000,000
	<u>134,242,499</u>	<u>105,199,648</u>

41 RELATED PARTY DISCLOSURES

The Central Government through the Ministry of Local Government has significant influence over the activities of local authorities, human and financial resource management, and in the decision making process such as financing, administration and its legal standing by amending the Local Government Act and its regulations.

(c) Key Management Personnel Compensation

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The key management personnel are the members of Council or Board of Councillors, who together constitute the governing body of the Municipal City Council of Port Louis and any other persons having the authority and responsibility for planning, directing and controlling the activities of the Council.

The Chief Executive, Deputy Chief Executive, Heads of Department and Officer-in-charge of departments are the key personnel of the local authorities having influence in the decision making process with the collaboration of Councillors.

The lord Mayor is provided with a chauffeur-driven car for both official and private use, office, IT equipment and secretarial supports to deliver his duties while other municipal councillors are provided with office and equipment.

Emoluments	2024-25	2023-24
	Rs	Rs
Municipal Councillors	6,827,483	7,510,245
Key Management Personnel	8,565,723	8,329,799
Total	15,393,206	15,840,044

(d) Loan advances to Key Management Personnel	2024-25	2023-24
	Rs	Rs
Opening balance	1,074,167	-
New loans	864,000	-
Repayments / Transfers	(598,686)	-
Closing balance	1,339,481	1,074,167

42 COMMITMENTS

(i) Council as Lessee

The Municipal City Council has a lease agreement for the use of part of the Victoria Urban Terminal and Bus Terminal for a period of 60 years starting as from 7 March 2022. The monthly lease is Rs 3.5 million per month for the building and Rs 5 million per year for the terminal.

	2024-25	2023-24
	Rs	Rs
Payment due within one year	47,000,000	47,000,000
Payment due within two to five years	188,000,000	188,000,000
Payment due later than five years	2,440,788,530	2,487,098,284
	2,675,788,530	2,722,098,284

(ii) Capital Commitments

	2024-25	2023-24
	Rs	Rs
Approved but not yet contracted:		
Public Infrastructure	427,635,000	-
Approved and Contracted		
Public Infrastructure	988,721,693	-
Total Capital Commitments	1,416,356,693	-

43 CONTINGENCIES

The Council is a defendant in several legal actions involving the non-issue of building and land use permit, cases on illegal construction, for the non-payment of bus toll and market stall fees. Council's legal officers were of the view that there was no significant financial implication.

44 SEGMENT REPORTING

For management purposes, the Council is broadly organised into business and operation programme based on the nature of the duties and works performed namely:

- (a) Administration and Finance
- (b) Provision of Service

Provision of Services is further divided into four departments for efficient and effective operation and service delivery to the public:

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- (i) Public Infrastructure Department - Cater for the provision and maintenance of public infrastructures.
- (ii) Land Use & Planning Department - Cater for the determination and issue of BLUP and OPP.
- (iii) Public Health Department - Cater for the provision and maintenance of sanitary facilities and market fairs.
- (iv) Welfare Department - Cater for the organisation of educational, social, cultural, welfare and sport activities

Statutory and Non-Statutory Committees have been set up by Council to monitor the operation, for the purpose of decision making and performance assessment of these departments. The departmental performance is measured and evaluated based on non-financial metrics such as the Km of road tarred, tons of waste collected, number of BLUP issued and activities organised.

All revenue and expenses are reported in the Council's financial statements, the reporting entity.

45 EVENTS AFTER REPORTING DATE

There was no know material event occurred after the reporting date that required adjustment to and /or disclosure in the financial statements.

46 COMPARATIVE INFORMATION

Certain comparative figures were re-stated and re-classified to conform to the current year presentation.

47 APPROVAL OF THE FINANCIAL STATEMENTS

The amended financial statements were approved by the full Council and authorised for its issue at its meeting of 29 October 2025.

The Municipal City Council of Port Louis

Defined Benefit Obligations

Active Members

	As at 30 June 2025				2024
	No of Members	Average Age (Yrs)	Average Salary (Rs)	Average Service (Months)	No of Members
Male	689	53	29,194	282	725
Female	159	51	34,535	284	165
Total / Overall	848	53	30,195	282	890

Pensioners

	As at 30 June 2025			2024
	No of Members	Average Age (Years)	Average Monthly Pension (Rs)	No of Members
Male	692	74	15,780	697
Female	98	72	15,021	100
Total/Overall	790	74	15,685	797