

1. MUNICIPAL COUNCILS

ADMINISTRATION DEPARTMENT

- 1.1 The Administration Department is mainly responsible to co-ordinate the activities of all the departments of the Municipal Council; exercise administrative control; and ensure implementation and follow-up of all decisions taken by the Municipal Council. It oversees the following sections: Human Resource, Correspondence, Committee, Internal Audit, Information Technology and Legal as well as the Library Services. The Chief Executive is the administrative head of a Municipal Council. He is assisted in his daily functions by a Deputy Chief Executive, Assistant Chief Executives and other heads of department.
- 1.2 The 2013 PRB and EOAC Reports brought significant changes to various structures in the Administration Department namely in the IT Unit, General Services cadre, Internal Control Officer cadre and Attendant cadre, which entailed changes in appellations and qualification requirements of relevant grades.
- 1.3 In the context of this Report, the Bureau received among others, strong representations from the Staff Associations as well as Management of Local Authorities to allow Clerical Officer/Higher Clerical Officers not possessing the prescribed qualifications the option to join the grade of Management Support Officer as they reckon long years of experience and perform the same duties as Management Support Officers.
- 1.4 After careful examination, the Bureau considers that since appointment of unqualified Clerical Officers/Higher Clerical Officers in the grade of Management Support Officer in the Civil Service was a Government decision, extension of same in the Local Authorities should be dealt with at the level of the Ministry of Local Government. However, in this Report, we are bringing some fundamental changes in the General Services cadre which will facilitate career progression of concerned officers in this cadre.
- 1.5 Given that major changes have already been brought to several structures in our previous Reports, we consider that except for the General Services, Internal Control and Usher/Prosecutor cadres, the existing structures are appropriate and are being maintained. We are also reviewing the mode of appointment to the grade of Assistant IT Officer, creating a professional grade of Internal Auditor and making provision for the amendment of the scheme of service of the grade of Office Superintendent. In addition, we are creating a grade of Local Disaster Management Coordinator and maintaining existing allowances whilst introducing a few grades deemed justified.

Chief Executives in Local Authorities

1.6 In the Local Authorities, provisions exist for the filling of the position of Chief Executive on a contractual basis with specified performance targets or on assignment basis for a period of two years. Moreover, a public officer if appointed to or assigned duties in this position may, on retirement, benefit from the pensionable emoluments on certain conditions. We consider this arrangement to be appropriate, and same is being maintained.

Recommendation 1

1.7 **We recommend that :**

- (i) appointment to or filling of the position of Chief Executive in Local Authorities should continue to be made on contractual terms or on assignment basis for a period of two years; and**
- (ii) after the expiry of the two-year period, incumbent on establishment would be appointed in a substantive capacity subject to his performance and the continued relevance of his competence.**

1.8 **We further recommend that the salary of the Chief Executive on contractual terms shall be as determined for the substantive position. The package shall include a gratuity equivalent to two months' salary on completion of every twelve months' satisfactory service. The other terms and conditions of employment shall be as recommended for contract officers.**

1.9 **We also recommend that a public officer on permanent establishment assigned the duties of the position of Chief Executive would continue to be eligible for an allowance representing the difference between the pay of the Chief Executive and the substantive salary of the officer. On the officer's retirement, the pensionable emoluments shall be those of the Chief Executive provided that he has:**

- (i) successfully served for a period of not less than twelve months;**
- (ii) not been reverted to his substantive post on ground of inefficiency or inability to perform at the higher level or on ground of misconduct or has not been reverted at his own request; and**
- (iii) at the time of his retirement/reversion he has reached the age of 55 (or for an officer in post as at 30 June 2008, he had reached the age at which an officer may retire with the approval of the relevant service commission)**

OR

he has successfully served for a minimum period of six months and has reached compulsory retirement age.

Restructuring of the General Services Cadre

- 1.10 Further to the restructuring being brought to the General Services cadre in the Civil Service, we are strengthening that of the Local Authorities with the creation of a grade of Clerical Officer. In the same breath, the duties of the grade of Management Support Officer are being revamped coupled with a salary upgrading. We are making appropriate recommendations to that effect.

Clerical Officer (New Grade)

Recommendation 2

- 1.11 **We recommend the creation of a grade of Clerical Officer on the establishment of all Local Authorities. Appointment thereto should be made by selection from among candidates who:**
- (i) possess the Cambridge School Certificate with credit in at least five subjects including English Language, French and Mathematics or an equivalent qualification;**
 - (ii) possess the Cambridge Higher School Certificate or passes in at least two subjects obtained on one certificate at the General Certificate of Education 'Advanced Level' or an equivalent qualification; and**
 - (iii) are computer literate.**
- 1.12 Incumbent would be required to, *inter- alia*, perform duties of a clerical nature including the preparation, scrutiny and processing of straight forward documents, arithmetical work and registry work; simple finance, establishment and stores work under supervision; drafting of replies or simple correspondence and simple data entry and updating of information in a computer system, as and when required.

Management Support Officer

- 1.13 Further to the creation of the grade of Clerical Officer, the mode of appointment and duties of the grade of Management Support Officer are being reviewed.

Recommendation 3

- 1.14 **We recommend that, in future, appointment to the grade of Management Support Officer should be made by selection from among officers holding a substantive appointment in the grades of Clerical Officer, Clerical Officer/Higher Clerical Officer (Personal) and Clerk/Word Processing Operator (Personal).**
- 1.15 Incumbents in the grade of Management Support Officer would, henceforth, be required to, *inter alia*, assist in providing administrative support to the Council in general administration, human resource management or other areas; carry

out pay and cashier duties, as and when required; manage record books and registers; make arrangements for and monitor logistics, including distribution of transport and equipment; control a section of the Council; and co-ordinate and monitor the work of junior staff.

Office Superintendent

- 1.16 During consultations, Management has submitted that there is urgent need to review the qualification requirements of the grade of Office Superintendent as same have become obsolete. In fact, with the advent of the grade of Office Management Assistant (OMA) and the creation of various structures namely Procurement and Supply, Financial Operations and Human Resource, officers who were eligible to apply for the post have been absorbed in other cadres. Moreover, the salary cut point recommended in the existing scheme of service is obsolete as it has not been reviewed in subsequent Reports which is delaying the filling of the post.
- 1.17 The Bureau has examined the issue and acknowledges that there is indeed an imperative need to amend the scheme of service in order to facilitate the filling of the post. We are addressing the issue through an appropriate recommendation.

Recommendation 4

- 1.18 We recommend that the Ministry of Local Government in consultation with the Ministry of Civil Service and Administrative Reforms (MCSAR) and the Local Government Service Commission (LGSC) amends the scheme of service of the grade of Office Superintendent in the Local Authorities to facilitate the recruitment of qualified officers at this level.**

Legal Section

Attorney (Part Time)

- 1.19 In certain Municipal Councils, the services of a part-time Attorney are enlisted as difficulties are still encountered to fill the post of Attorney on a full-time basis. Incumbents are paid an all-inclusive monthly allowance provided they put in a minimum of 10 hours weekly. We are maintaining the allowance whilst revising the quantum.

Recommendation 5

- 1.20 We recommend that the all-inclusive monthly allowance payable to Attorneys employed on a part-time basis be revised to Rs 27720.**

Allowance to Attorney employed on a full time basis

- 1.21 Attorneys employed on full-time basis in Local Authorities are presently paid an all-inclusive yearly allowance of Rs 22000 to cater for certain costs incurred in the performance of their duties. We are maintaining the allowance and revising the quantum.

Recommendation 6

- 1.22 We recommend that the all-inclusive yearly allowance payable to Attorneys on the permanent and pensionable establishment of Local Authorities be revised to Rs 23100.**

Usher/Prosecutor's Unit

Usher/Prosecutor/Senior Usher/Prosecutor *formerly Usher/Prosecutor*

- 1.23 The Usher/Prosecutor's cadre in the Local Authorities consists of the grades of Usher/Prosecutor and Senior Usher/Prosecutor except in the Municipal Council of Beau Bassin/Rose Hill where in addition, the grade of Supervisor, Usher/Prosecution Section as head of the cadre exists, on a personal basis.
- 1.24 Further to representations made, the Bureau has carried out an in-depth analysis on the Usher/Prosecutor's cadre and observes that the duties of incumbents have much evolved in terms of responsibilities, complexity and workload. Moreover, it has also been noted that there is a major overlapping of duties of the grades of Usher/Prosecutor and Senior Usher/Prosecutor such that the supervisory element has become superfluous.
- 1.25 Against this background, we consider it more appropriate to restyle the grade of Usher/Prosecutor to Usher/Prosecutor/Senior Usher/Prosecutor whilst making the grade of Senior Usher/Prosecutor evanescent. We are also providing for a clothing allowance to incumbents in the cadre owing to the nature of work performed.

Recommendation 7

- 1.26 We recommend that the grade of Usher/Prosecutor be restyled Usher/Prosecutor/Senior Usher/ Prosecutor.**
- 1.27 We further recommend that the grade of Senior Usher/Prosecutor be made evanescent and abolished on vacancy. We have provided a personal salary to incumbents in post as at 31.12.15.**
- 1.28 We also recommend that incumbents in the evanescent grade of Senior Usher/Prosecutor be paid a monthly allowance equivalent to two increments at the salary point reached in the salary scale for continuing to assume supervisory duties.**

Clothing Allowance

- 1.29 Incumbents in the Usher/Prosecutor's cadre are required in the performance of their duties related to prosecution, to attend courts on almost a daily basis to represent the Council. In this context, the officers have represented that it is mandatory for them to appear in coat and tie when they attend courts to act as Prosecutor. We have examined the representation and consider that there is a merit in the case. We are, therefore, providing for a monthly clothing allowance as an assistance to incumbents in meeting partly expenses incurred in that respect.

Recommendation 8

- 1.30 We recommend that officers in the Usher/Prosecutor's cadre of all Municipal Councils be paid a monthly clothing allowance of Rs 400.**

Prosecution Duties

- 1.31 At present a fee of Rs 150 per case is paid to officers in the grades of Chief Building Inspector, Senior Building Inspector, Principal Health Inspector, Senior Health Inspector and Health Inspector for acting as Prosecutor. The Bureau considers that since there is an established legal section, the payment of such fees should be gradually phased out. We are nevertheless revising the quantum of the allowance.

Recommendation 9

- 1.32 We recommend that officers in the grades of Chief Building Inspector, Senior Building Inspector, Principal Health Inspector, Senior Health Inspector and Health Inspector who are designated to act as Prosecutor be paid a fee of Rs 160 per case.**

IT Section

Assistant IT Officer

- 1.33 Further to a determination of the Public Bodies Appeal Tribunal, Management has requested to review the qualification requirements of the grade of Assistant IT Officer by enlarging the fields in which a diploma is required, in view of avoiding certain implementation/interpretation problems. We are agreeable to the proposal and are recommending accordingly.

Recommendation 10

- 1.34 We recommend that in future, appointment to the grade of Assistant IT Officer should be made by selection from among officers in the grade of Database Supervisor (Personal) possessing a Diploma in Computer Science or Information Technology (IT) or Computer Engineering or Information Systems or an equivalent qualification and reckoning at least two years' experience in the field of IT. In the absence of qualified**

Database Supervisors (Personal), the grade should be filled by selection from among outside candidates possessing the prescribed qualifications.

1.35 We further recommend that officers in the grade of Assistant IT Officer possessing a Degree in Computer Science or Information Technology or Computer Engineering or Information Systems or an equivalent qualification and who have reached the top of their salary scale should be allowed to move incrementally in the master salary scale up to salary point Rs 45375 provided they:

- (i) have drawn their top salary for a year;**
- (ii) have been efficient and effective in their performance during the preceding year; and**
- (iii) are not under report.**

Internal Audit Section Internal Control Cadre

1.36 In the 2008 PRB Report, we redesigned the structure of the Internal Control cadre of the Local Authorities along similar lines obtaining in the Civil Service through the provision of a standard three level structure comprising the grades of Internal Control Officer, Senior Internal Control Officer and Principal Internal Control Officer. The structure was further strengthened and reviewed in the 2013 PRB Report, in line with what obtained in the Civil Service.

1.37 However, the EOAC Report recommended a different salary structure for the Internal Control cadre which in turn disturbed existing relativities and gave rise to anomalous situations. With a view to addressing these issues, in this Report, we are reviewing the existing structure as well as aligning salaries with those obtained for corresponding levels in the Civil Service. We are, at the same time, allowing officers in post to maintain the prevailing provisions regarding salary scale and the continued incremental movement in the master salary scale, on a personal basis, subject to the same conditions, so as not to render them worse off. We are making appropriate recommendations to that effect.

Recommendation 11

1.38 We recommend that:

- (i) officers in the grade of Internal Control Officer/Senior Internal Control Officer, in post as at 31.12.15, possessing all papers of Fundamentals (Knowledge) and who have obtained passes in Papers F4, F5 and F8 of Fundamentals (Skills) or possess the Certificate in Business Accounting (Foundation Level) and have obtained passes in Papers P1, P7 and P8 of the Advanced Diploma in Management Accounting (Managerial Level) of the CIMA**

Examinations (New Syllabus) or an equivalent qualification from a recognised institution and having reached the top salary in their salary scale, should continue to be allowed to move incrementally in the master salary scale on a personal basis, up to salary point Rs 45375,

provided they have drawn their top salary for a year; have been efficient and effective in their performance during the preceding year and are not under report;

- (ii) officers in the grade of Principal Internal Control Officer, in post as at 31.12.15, should be granted a personal salary scale as hereunder:**

Rs 28625 x 775 – 32500 x 925 – 37125 x 1225 – 40800 x 1525 – 49950;

- (iii) the salary scale as recommended at paragraph 1.38 (ii) above should apply on a personal basis to Internal Control Officer/Senior Internal Control Officers in post as at 31.12.15, upon being promoted to the higher grade of Principal Internal Control Officer;**

- (iv) in future, appointment to the grade of Chief Internal Control Officer should be made by promotion, on the basis of experience and merit, of Principal Internal Control Officers in post as at 31.12.15;**

- (v) the salary scale of the grade of Chief Internal Control Officer should be:**

**Rs 33425 x 925 – 37125 x 1225 – 40800 x 1525 – 49950 x 1625 – 53200;
and**

- (vi) the grade of Chief Internal Control Officer should gradually be phased out once all Principal Internal Control Officers in post as at 31.12.15 have been promoted to the higher grade.**

1.39 We further recommend that, in future, incumbents in the grade of Internal Control Officer/Senior Internal Control Officer, possessing all papers of Fundamentals (Knowledge) and who have obtained passes in Papers F4, F5 and F8 of Fundamentals (Skills) or possess the Certificate in Business Accounting (Foundation Level) and have obtained passes in Papers P1, P7 and P8 of the Advanced Diploma in Management Accounting (Managerial Level) of the CIMA Examinations (New Syllabus) or an equivalent qualification and having reached the top salary in their salary scale should be allowed to move incrementally in the master salary scale up to salary point Rs 42325 provided they:

- (i) have drawn their top salary for a year;**
(ii) have been efficient and effective in their performance during the preceding year; and
(iii) are not under report.

Internal Auditor (New Grade)

- 1.40 Following the restructuring of the Internal Audit Section in the 2008 PRB Report with the creation of the grades of Internal Control Officer, Senior Internal Control Officer and Principal Internal Control Officer, the grade of Internal Auditor (Qualified) was made evanescent. We also recommended that in Local Authorities where the grade of Internal Auditor (Qualified) exists, the grade of Principal Internal Control Officer should not be created. This arrangement at that point in time was appropriate to enable the Local Authorities to deliver on their mandate.
- 1.41 In the context of this Report, it has been submitted that to be in line with good corporate governance principles and for the proper control of the Internal Audit section, there is need to re-establish a professional grade to oversee the core internal audit functions. The Bureau considers the request to be justified and is agreeable to same. However, in view of the fact that the District Councils have been split into separate entities, creation of a professional grade on their establishment is not warranted. We are, therefore, making an appropriate recommendation to that end.

Recommendation 12

- 1.42 **We recommend the creation of a grade of Internal Auditor on the establishment of all Municipal Councils. Appointment thereto should be made by selection from among candidates possessing a pass in the final examination required for admission to membership of one of the following bodies:**
- (i) The Chartered Association of Certified Accountants;**
 - (ii) The Institute of Chartered Accountants in England and Wales;**
 - (iii) The Institute of Chartered Accountants of Scotland;**
 - (iv) The Institute of Chartered Accountants of Ireland;**
 - (v) The Chartered Institute of Management Accountants; and**
 - (vi) The Chartered Institute of Public Finance and Accounting**
- and who are a registered member of the Mauritius Institute of Professional Accountants (MIPA).**
- 1.43 Incumbent would be responsible to the Chief Executive of the Council for the administration and efficient running of the Internal Audit Section and would be required, *inter alia*, to: submit to the council within a maximum period of six months after the closing of the financial year an Internal Control report on the accounting and financial situation of the Council; be responsible for the conduct of internal audit functions; devise and implement an Internal Audit system; and prepare strategic and annual audit plans.

Human Resource Management Section

Human Resource Officer

- 1.44 At present, the grade of Human Resource Officer is filled by selection from among officers holding a substantive appointment in the grades of Executive Officer and Higher Executive Officer possessing a diploma in Human Resource Management or an equivalent qualification acceptable to the Local Government Service Commission and from outside candidates possessing the required qualification.
- 1.45 Management of the Local Government Service Commission has submitted that with a view to attracting more qualified candidates, the mode of appointment may be reviewed such that only the open competition mode would prevail. On the other hand, the Ministry of Local Government views that as there are many officers within the Local Authorities who are fully qualified to apply for the post, the grade may be filled from serving candidates in view of providing better promotion prospects to them.
- 1.46 The Bureau has carefully studied both representations and opines that both streams of appointment to the grade could be considered: one is providing a career path to serving qualified officers and the other would allow new blood to join the cadre. **We are, therefore, maintaining the mode of appointment to the grade of Human Resource Officer.**

Local Disaster Management Coordinator (New Grade)

- 1.47 The Management of Municipal Councils has represented that in view of the prevailing climatic condition, there is need for a dedicated grade on the establishment of all Municipal Councils whereby the incumbent would represent the Council at the Local Disaster Risk Reduction and Management Committee and be the liaison officer between the Council and the stakeholders. The Ministry of Local Government has concurred with the proposal and has also requested that the grade be extended in the District Councils. To this end, we are making an appropriate recommendation.

Recommendation 13

- 1.48 **We recommend the creation of the grade of Local Disaster Management Coordinator on the establishment of all Local Authorities. Appointment thereto should be made by selection from among candidates holding a degree in Sociology or Business Administration or Management or an equivalent qualification acceptable to the Local Government Service Commission and reckoning at least five years' experience in the implementation of community mobilisation programmes and activities.**

- 1.49 Incumbent would be responsible, *inter-alia* to: collaborate with the National Disaster Risk Reduction and Management Centre (NDRRMC) in liaison with the Local Disaster Risk Reduction and Management Committee (LDRRMC) for disaster risk analysis and vulnerability assessment; coordinate with all stakeholders during disasters; and coordinate activities with all stakeholders during recovery phase.

Cashier Duties

- 1.50 Prior to 2008 PRB Report, cashier duties were being performed by officers in the grade of Cashier. However, further to the restructuring of the Finance Department as recommended by the 2008 PRB Report, the Financial Operations Officer cadre was created and the grade of Cashier became evanescent. Its duties were taken over by the grades of Assistant Financial Operations Officer and Financial Operations Officer/Senior Financial Operations Officer. As regards cashier duties, same have been incorporated in the scheme of service of the grade of Management Support Officer.
- 1.51 In the context of this Report, it has been reported that there are difficulties to assign someone to perform cashier duties and this situation causes disruption in the daily money transactions and business activities of the Department. In this perspective, Management has requested for the grade of Cashier to be no longer evanescent or to create a grade of Cashier.
- 1.52 After careful examination, the Bureau considers that it would not be appropriate, effective and efficient to create a standalone grade to perform only cashier duties on a full time basis. We, therefore, view that Management should devise a proper pattern of work and increase the establishment size of the grade of Management Support Officer to address the issue. We are recommending accordingly.

Recommendation 14

- 1.53 We recommend that Management should increase the establishment size of the grade of Management Support Officer and put in place a proper pattern of work which provides for incumbents to perform cashier duties on a rotational basis as prescribed in their scheme of service.**

Allowance for Performing Cashier Duties

- 1.54 The 2013 EOAC Report has provided for the payment of an allowance to officers in the grade of Clerical Officer/Higher Clerical Officer and Management Support Officer for performing cashier duties. According to the Bureau's policy, allowances are granted, among others, in cases where officers are required to perform extra duties which normally do not form part of their scheme of service and for which they need to be additionally compensated.

- 1.55 In the case of the polyvalent and multifunctional grade of Management Support Officer in the Local Authorities, performing cashier duties is one of its responsibilities. This fact has already been taken into consideration when determining the salary of the grade. The Bureau, therefore, views that it is not justified for the Management Support Officers to be paid an allowance. This practice should, therefore be discontinued.

Recommendation 15

- 1.56 **We recommend that Clerical Officer/Higher Clerical Officers (Personal) and Clerical Officers in all Local Authorities should be paid an allowance for performing cashier duties as below:**
- (i) **Rs 35 per day for giving assistance to the Cashier; and**
 - (ii) **Rs 100 per day for replacing the full-time Cashier.**

Allowance to General Workers for performing woodcutting duties.

- 1.57 At present, General Workers who are called upon to perform woodcutting duties using a chainsaw machine are paid a daily allowance. We are maintaining this provision.

Recommendation 16

- 1.58 **We recommend that General Workers who are called upon to perform woodcutting duties which involve the handling of a chainsaw machine be paid an allowance of Rs 75 daily.**

FINANCE DEPARTMENT

- 1.59 The Finance Department is responsible, among others, to collect revenues accruing to the Council; effect all payments and all purchases; prepare the yearly estimates and financial statements; and for the overall financial administration of the Council, provision of financial advice and information and exercising control on all financial transactions.
- 1.60 The Department consists of four main sections under which the activities are organised: Income, Expenditure, Pay Administration and Stores. The Financial Controller is the head of the Department, which is staffed by officers of the Accountant, Financial Officer and Procurement and Supply Officer cadres.
- 1.61 In the 2008 PRB Report, we redesigned the structure of the Finance Department of the Local Authorities through the provision of the Financial Operations and Procurement and Supply cadres. Subsequently, in the 2013

PRB Report, the Bureau strengthened and reviewed these structures to the extent possible, along similar lines obtaining in the Civil Service.

- 1.62 However, with the advent of the EOAC Report, a different structure for the Finance and Procurement and Supply cadres has been recommended. As a result, existing relativities have been disturbed, which in turn created anomalous situations. With a view to addressing these issues, in this Report, we are maintaining the existing structures of the two cadres while aligning salaries with those obtainable for corresponding levels in the Civil Service. In the same breath, in order not to make officers in post worse off, we are allowing them to maintain their prevailing provisions regarding salary scale as well as the continued incremental movement in the master salary scale, on a personal basis, subject to the same conditions. We are making appropriate recommendations to that effect.
- 1.63 In addition, for this review exercise, the Bureau received various representations from different quarters, which consisted mainly in providing a proper career path to Cashiers, Revenue Collectors and Senior Cashiers; reinstating the grade of Cashier; and reviewing the qualifications requirements of grades in the Procurement and Supply Officer cadre.
- 1.64 We have duly examined all the representations, in line with the main theme of this Report: Transforming the Public Sector for an enhanced service delivery. Consequently, we are addressing the issue of absence of promotional prospect for Cashiers, Senior Cashiers and Revenue Collectors, reviewing the qualification requirements of grades in the Accountant and Procurement and Supply cadres whilst providing better career earnings to Accountants, and aligning salaries, as far as possible, with what obtain in the Civil Service.

Financial Officer Cadre

Recommendation 17

1.65 We recommend that:

- (i) Officers in the grade of Financial Officer/Senior Financial Officer, in post as at 31.12.15, possessing a Diploma in Public Financial Management and Accounting or a Diploma in Accountancy from a recognised institution, should on reaching their top salary, continue to be allowed to move incrementally in the Master Salary Scale on a personal basis, up to salary point Rs 45375, provided they have been efficient and effective in their performance during the preceding year and are not under report;**
- (ii) Officers in the grade of Principal Financial Officer, in post as at 31.12.15, should be granted a personal salary scale as hereunder:**

**Rs 28625 x 775 – 32500 x 925 – 37125 x 1225 – 40800 x 1525 – 49950;
and**

(iii) The salary scale as recommended at paragraph 1.65 (ii) above should apply on a personal basis to Financial Officer/Senior Financial Officers in post as at 31.12.15, upon being promoted to the higher grade of Principal Financial Officer.

1.66 We further recommend that in future, officers in the grade of Finance Officer/Senior Financial Officer possessing a Diploma in Public Financial Management and Accounting or a Diploma in Accountancy from a recognised institution, should on reaching their top salary, be allowed to move incrementally in the Master Salary Scale, up to salary point Rs 42325 provided they:

- (i) have drawn the top salary for a year;**
- (ii) have been efficient and effective in their performance during the preceding year; and**
- (iii) are not under report.**

Procurement and Supply Cadre

1.67 The Procurement and Supply cadre comprises the grades of Purchasing and Supply Officer (Personal), Assistant Procurement and Supply Officer (Personal), Procurement and Supply Officer/Senior Procurement and Supply Officer and Principal Procurement and Supply Officer.

1.68 During consultations, the Ministry of Local Government informed that vacant posts in the Procurement and Supply cadre were not being filled owing to a few implementation problems arising out of recommendations made in the last report. Whilst analyzing the issue, we have also kept in view the observations/proposals made by the Local Government Service Commission (LGSC) to address these problems. The Bureau opines that it would be more appropriate to revisit the qualification requirements of the grade of Procurement and Supply Officer/Senior Procurement and Supply Officer and Principal Procurement and Supply Officer.

1.69 Moreover, further to a reported case of fraud, Management proposed that the functions of procurement and supply should be carried out by officers of two separate grades, instead of only one grade of Procurement and Supply Officer/Senior Procurement and Supply Officer. In so doing, the risk of irregularities and fraudulent practices occurring would be reduced significantly.

1.70 The Bureau considers that the need for two distinct grades is not warranted as the two functions may be assigned separately to two or more persons of the same grade, as is the practice in the Civil Service. Moreover,

Management should ensure that the grade of Principal Procurement and Supply Officer does not remain vacant as incumbent plays a vital role in overseeing the work of subordinates, hence ensuring a proper monitoring and control of the procurement and supply activities.

- 1.71 Further to the observations made and problems highlighted by Management and the LGSC, we are making appropriate recommendations to address these issues. In addition, we are maintaining the existing structure as well as the provision allowing Procurement and Supply Officer/Senior Procurement and Supply Officers to move incrementally beyond their top salary.

Procurement and Supply Officer/Senior Procurement and Supply

1.72 **We recommend that:**

- (i) In future, appointment to the grade of Procurement and Supply Officer/Senior Procurement and Supply Officer should be made by promotion, on the basis of experience and merit, of Purchasing and Supply Officers (Personal), reckoning at least two years' service in a substantive capacity in the grade and who have successfully completed a Certificate in Purchasing and Supply Management or an equivalent qualification. In the absence of qualified Purchasing and Supply Officers (Personal), the grade of Procurement and Supply Officer/Senior Procurement and Supply Officer, should be filled by promotion, on the basis of experience and merit, of Assistant Procurement and Supply Officers (Personal) possessing the required qualifications and reckoning at least two years' service in a substantive capacity in the grade;**
- (ii) on the complete phasing out of the grades of Purchasing and Supply Officer (Personal) and Assistant Procurement and Supply Officer (Personal), appointment to the grade of Procurement and Supply Officer/Senior Procurement and Supply Officer should be made by selection from among incumbents in the grade of Office Management Assistant reckoning at least four years' service in a substantive capacity in the grade or an aggregate of at least four years' service in a substantive capacity in the grades of Office Management Assistant, Executive Officer and Higher Executive Officer.**
- (iii) in future, appointment to the grade of Principal Procurement and Supply Officer should be made by promotion, on the basis of experience and merit, of officers in the grade of Procurement and Supply Officer/Senior Procurement and Supply Officer possessing a Diploma in Purchasing and Supply Management and reckoning at least two years' service in a substantive capacity in the grade or**

a Certificate in Purchasing and Supply Management and reckoning at least four years' service in a substantive capacity in the grade.

- 1.73 We further recommend that management should strongly consider the advisability of increasing the establishment size of the grade of Procurement and Supply Officer/Senior Procurement and Supply Officer and filling vacant posts in the grade of Principal Procurement and Supply Officer.

Movement for Procurement and Supply Officer/Senior Procurement and Supply Officers

1.74 We recommend that:

- (i) Officers in the grade of Procurement and Supply Officer/Senior Procurement and Supply Officer, in post as at 31.12.15, possessing a Diploma in Purchasing and Supply Management from a recognised institution, should on reaching their top salary, continue to be allowed to move incrementally in the Master Salary Scale on a personal basis, up to salary point Rs 45375, provided they have been efficient and effective in their performance during the preceding year and are not under report;
- (ii) Officers in the grade of Principal Procurement and Supply Officer, in post as at 31.12.15, should be granted a personal salary scale as hereunder:

Rs 28625 x 775 – 32500 x 925 – 37125 x 1225 – 40800 x 1525 – 49950;
and
- (iii) The salary scale as recommended at paragraph 1.74 (ii) above should apply on a personal basis to Procurement and Supply Officer/Senior Procurement and Supply Officers in post as at 31.12.15, upon being promoted to the higher grade of Principal Procurement and Supply Officer.

Recommendation 18

- 1.75 We further recommend that in future, officers in the grade of Procurement and Supply Officer/Senior Procurement and Supply Officer possessing a Diploma in Purchasing and Supply Management or an equivalent qualification should on reaching their top salary be allowed to move incrementally in the Master Salary Scale up to salary point Rs 42325 provided they:
- (i) have drawn the top salary for a year;
 - (ii) have been efficient and effective in their performance during the preceding year; and
 - (iii) are not under report

Accountant/Senior Accountant

formerly Accountant

Principal Accountant

Financial Controller

1.76 Management has submitted that there is need to review the qualification requirements of the grades of Accountant, Principal Accountant and Financial Controller in line with current practice in the Public Sector. We are agreeable to the request, and in addition, restyling the grade of Accountant.

Recommendation 19

1.77 **We recommend that:**

- (i) **the grade of Accountant be restyled Accountant/Senior Accountant.**
- (ii) **the qualification requirement of the grade of Accountant/Senior Accountant *formerly Accountant* be reviewed so that, in future, appointment should be made by selection from among candidates who are registered as professional Accountant with the Mauritius Institute of Professional Accountants (MIPA) in accordance with Section 51 of the Financial Reporting Act 2004.**
- (iii) **the qualification requirement of the grade of Principal Accountant be reviewed so that, in future, appointment thereto, should be made by selection from among registered Accountant/Senior Accountant *formerly Accountant* in the Local Government Service reckoning at least five years' service in a substantive capacity in the grade. In the absence of serving qualified candidates, recruitment should be made from among candidates who are registered as professional Accountants with the MIPA and reckoning at least five years' post qualification experience;**
- (iv) **the qualification requirement of the grade of Financial Controller be reviewed so that, in future, appointment thereto should be made by selection from among registered Principal Accountants of the Local Government Service, reckoning at least five years' service in a substantive capacity in the grade. In the absence of serving qualified candidates, recruitment should be made from among candidates who are registered as professional Accountants with the MIPA and reckoning at least 10 years post qualification experience, including 5 years' at senior accounting and management level;**

- 1.78 The Bureau has been apprised that as per section 154(2) (b) of the Local Government Act 2011, the Financial Controller or his Deputy is required to sign cheques upon a banking account kept by a local authority. Given that the grade of Deputy Financial Controller does not exist and that Accountant/Senior Accountant *formerly Accountant* and Principal Accountant are called upon to deputise for the Financial Controller whenever required, we are making a provision to address this issue.

Recommendation 20

- 1.79 We recommend that officers in the grades of Principal Accountant and Accountant, now restyled Accountant/Senior Accountant, should be required to deputise for the Financial Controller, as and when required. The schemes of service should, therefore, be revisited to include this additional function.**

Senior Cashier (Personal)

Cashier (Personal)

Revenue Collector (Personal)

- 1.80 The Bureau has received persistent and strong representations from both employees in the grades of Cashier (Personal) and Revenue Collector (Personal) as well as from Management to integrate incumbents into the mainstream.
- 1.81 The grades of Cashier, Senior Cashier and Revenue Collector were made evanescent in the 2008 PRB Report further to the creation of the Financial Operations Officer cadre in the Local Authorities. The duties of these three grades were taken over by the grades of Assistant Financial Operations Officer and Financial Operations Officer. With the restructuring exercise, incumbents in the evanescent grades found themselves without any promotion prospect given that entry to the Financial Operations Officer cadre has been opened to Assistant Financial Operations Officers only.
- 1.82 Upon an in-depth analysis, the Bureau considers that there is merit in the case on grounds of fairness and equity given that prior to the restructuring exercise these officers could aspire for a higher position in the organisation. We are redressing this issue through appropriate recommendations.

Recommendation 21

- 1.83 We recommend that officers in the grades of Cashier (Personal), Revenue Collector (Personal) and Senior Cashier (Personal) in post as at 31 December 2015, reckoning at least five years' service in their respective grades, be given the option to join the grade of Financial**

Officer/Senior Financial Officer and be granted one increment upon joining.

- 1.84 The Bureau further recommends that Management should implement the above recommendation before filling any post of Financial Officer/Senior Financial Officer on vacancy arising.**

PUBLIC INFRASTRUCTURE DEPARTMENT

- 1.85 The Public Infrastructure Department in the Municipal Councils comprises the following sections: Administration, Mechanical Workshop, Roads and Road Marking, Drain Engineering and Masonry, Carpentry and Street Lighting. The Department, is responsible, *inter alia*, for the construction, maintenance, improvement and lighting of all public needs; the management, maintenance and improvement of housing estates pertaining to the Local Authorities; and the provision and maintenance of traffic centres within the jurisdiction of the municipal boundaries.
- 1.86 The Head of the Public Infrastructure Department is responsible to the Chief Executive for the overall administration, management and discipline of staff as well as financial control of the department. He also advises the Council on engineering matters and implementation of its decision; the implementation and application of the Building Act, the Town and Country Planning Act, the Road Act and the Local Government Act.
- 1.87 In the performance of his professional functions, the Head, Public Infrastructure Department is assisted by an Engineer in all the Municipal Councils except at the City Council of Port Louis where he is supported by a Mechanical Engineer/Senior Mechanical Engineer. The Head is also supported by officers in the technical and tradesmen grades and other staff of different levels.
- 1.88 In the context of this review exercise, representations have been received from Heads, Public Infrastructure Department for an increase in salary to match at least that of the Financial Controller, grant of "On-Call" Allowance and Special Allowance for attending meetings/site visits outside working hours, increase in Special Retention Allowance to 10% on appointment and increase in customs duty remission to a 1850 cc or diesel equivalent and renewable every five years.
- 1.89 Upon request from the Bureau, Heads Public Infrastructure Department also submitted their demands to the Management of Municipal Councils/District Councils for their views.

- 1.90 Following an in-depth study of the Job Description Questionnaires submitted by incumbents in the grade of Head, Public Infrastructure Department, their submissions as well as the views of Management of Local Authorities, we found that the requests of incumbents fall outside the parameters of the Bureau and therefore not receivable.
- 1.91 The existing organisation structure is being maintained as it is enabling the Public Infrastructure Department to meet its objectives.

Special Professional Retention Allowance to Head, Public Infrastructure Department

- 1.92 The Special Professional Retention Allowance (SPRA) was introduced in the 2008 overall review, more specifically in the EOC Report 2009, to curb recruitment and retention problems in the fields of Engineering/Architecture/Quantity Surveying which were considered as scarcity areas.
- 1.93 Based on the survey carried out by the Bureau in context of the 2013 PRB Report, the SPRA was maintained as it served its purpose of retaining professionals of high calibre. Following the publication of the 2013 EOAC Report, officers in several other grades were listed for eligibility for SPRA without any stated justification.
- 1.94 In the context of this review, Management, Unions and individual officers have made strong representations for maintaining SPRA and for extending same to other grades.
- 1.95 The Bureau recently conducted a survey to determine the extent to which professionals of high calibre possessing scarce skills are leaving the public sector, and also to assess the market value of these professionals.
- 1.96 However, it is worth noting that the survey revealed no serious recruitment and retention problems in the Engineering/Architecture/Quantity Surveying fields. Besides, the labour market has an over-supply of qualified candidates in these fields.
- 1.97 It is also worth highlighting that some organisations have not responded to the survey carried out and as such the Bureau has not been able to ascertain whether these organisations are still encountering difficulties in recruiting and retaining professionals of right profile and calibre in the Engineering/Architecture/Quantity Surveying fields. Though some organisations have not responded to the survey, they have nevertheless made

representations for maintaining SPRA and extending same to other categories of professionals.

- 1.98 In the given circumstances and taking into consideration: (i) the findings of the survey; (ii) representations from stakeholders; and (iii) position of concerned organisations, we are in this Report maintaining the payment of the SPRA to eligible officers in post as at 31 December 2015 up to 31 December 2016.

Recommendation 22

- 1.99 **We recommend that incumbents in the grade of Head, Public Infrastructure Department, reckoning at least 10 years' service in the grade and eligible for the payment of the Special Professional Retention Allowance of 7% of monthly salary as at 31 December 2015 should continue to be paid same up to 31 December 2016.**

- 1.100 **We also recommend that those officers who:**

- (i) leave the service prior to the age at which they may retire without the approval of the appropriate Service Commission (Table II at Chapter 15 of Volume 1) should refund the totality of the Special Professional Retention Allowance paid to them; and**
- (ii) retire from the service on reaching the age at which they may retire without the approval of the appropriate Service Commission or thereafter, should refund only that part of the Special Professional Retention Allowance which they would have earned under this scheme after reaching the age at which they may retire without the approval of the appropriate Service Commission.**

- 1.101 **However, provisions made at (i) and (ii) above, should not apply to officers retiring as per their new compulsory retirement age or on medical ground.**

- 1.102 **Officers in the grade of Head, Public Infrastructure Department who are eligible for the payment of the Special Professional Retention Allowance as from 01 January 2016 and have been granted same prior to the publication of this Report should continue to draw the Special Professional Retention Allowance up to 31 December 2016.**

THE LAND USE AND PLANNING DEPARTMENT

- 1.103 Local Authorities are vested with the authority for execution and enforcement of the Building Control Act 2012 and Town and Country Planning Act 1954. The Land Use and Planning Department, which is a dedicated department for that purpose, is responsible to issue Building and Land Use Permits or an Outline Planning Permission, subject to applications being in conformance with the Building Control Act 2012, Town and Country Planning Act 1954, Planning and Development Act 2004 and Environment Protection Act 2002.
- 1.104 The Head, Land Use and Planning is at the apex of the department, which is also manned by officers of the professional and inspection cadres, amongst others.
- 1.105 As enforcement duties, the officers of the department attend to complaints and where there is illegal development/constructions, they initiate legal action against defaulters. Besides, they are also responsible for the management of the cadastral system.
- 1.106 In the context of the present review, the main representations pertain to requests for an upgrading of salaries for the various grades. A job re-evaluation exercise was carried out and all work related information collected were examined and taken into consideration in arriving at the recommended salaries. However, concerning requests in relation to merging of grades of the professional and technical cadres, the parties concerned were apprised during meetings, of the fundamental reasons justifying our refusal or disagreement.
- 1.107 In the last Report, we restyled the appellations of grades of the Planning cadre to better reflect the duties being performed. Based on the views expressed by the Management of the Local Authorities, the structure of the department is adequate for it to meet its objectives. We are, therefore, not bringing any change to the existing organisational structure.

WELFARE DEPARTMENT

- 1.108 The Welfare Department in the Municipal Councils provides welfare services for the local community. It organizes socio-cultural, youth, sporting, athletic and recreational activities, besides being responsible for running nurseries, pre-primary schools and kindergartens. The department also organises exhibitions, civil receptions and other religious and social gatherings in collaboration with several other non-governmental organisations, socio-cultural agencies and Ministries with a view to upgrading existing leisure and community facilities in deprived areas of the respective Municipal Councils.

- 1.109 In Municipal Councils, the Welfare Department is mainly responsible for the achievement of a coordinated approach to planning and developing social infrastructures through the creation of greater awareness about the social realities and sensitization of people with a view to inculcating a culture of “good responsible citizenship” among the residents. The Department also aims at inducing more community participation by upgrading existing leisure and community facilities in deprived areas, and also creating new infrastructure which would provide social services and leisure requirements in the different Municipal boundaries.
- 1.110 At present the Welfare Department in the Municipal Councils encompasses the Cultural, Sports, Community Welfare and Social and the Education Sections. At the operational level, the department is being served by officers in the Welfare Officer Cadre, namely Chief Welfare Officer, Principal Welfare Officer, Senior Welfare Officer and Welfare Officer and they are supported by officers in the grades of Infant School Teacher and other General Services Officer at the Supportive level, depending upon operational requirements. For some other activities, the Councils usually have recourse to employment of staff on a part-time, casual or sessional basis to palliate for unforeseen events or events of a casual nature.
- 1.111 The present organisation structure of the Welfare Department in the different Municipal Councils, is meeting its objectives set in the New Local Government Act 2011 and therefore does not need/require a change at this stage.

Compensation for regular extra hours

- 1.112 In the Municipal Councils, at present, a monthly commuted allowance is paid to officers of the Welfare Cadre who put in a minimum of 20 hours over and above their normal working hours in the month and the quantum paid is as follows: Welfare Officer Rs 1980; Senior Welfare Officer Rs 2245; Principal Welfare Officer Rs 2705; and Chief Welfare Officer Rs 3300. We are maintaining the present commuted allowance paid to officers of the Welfare Cadre while introducing a new mode of computation of adhoc allowance.
- 1.113 The Bureau has received representations to the effect that the commuted allowance paid to officers of the welfare cadre for the extra hours put in over and above their normal working hours in the month, does not reflect the actual number of hours effectively put in, and any officer who puts in less than 20 hours a month, on a regular basis, is not being paid any compensation, owing to the present regulations governing overtime.
- 1.114 We have re-examined in-depth the issue taking into consideration the importance of welfare activities provided to citizens at odd hours. In this respect, while we are maintaining the commuted allowance and revising its

quantum, we consider also that a reasonable allowance should be paid to those officers who are involved in the welfare functions but cover less than 20 hours monthly.

Recommendation 23

- 1.115 We recommend that officers of the Welfare Cadre in the Local Authorities who are called upon, on a regular basis, to put in extra hours beyond their normal working hours in the month, be paid an adhoc allowance equivalent to the normal hourly rate at the salary point reached in their respective salary scales provided they put in at least 20 additional hours beyond the normal working hours in the month.**

PUBLIC HEALTH DEPARTMENT

- 1.116 The Public Health Department of Municipal Councils has, as core responsibility, to provide services which are essential for maintaining sound and healthy conditions within the respective municipal jurisdictions. Its services comprise, among others, provision of daily refuse collection services to private households and public commercial enterprises; cleaning of roads and public places, water courses, drains and canals; upkeeping of markets, cemeteries, crematoriums and recreational places; and issue of trade licences to commercial, industrial, professional and other related activities.
- 1.117 As a regulating body, the Public Health Department enforces statutory provisions regarding public health. It also ensures that all individuals and economic operators comply with those regulations.
- 1.118 The overall responsibility of the Public Health Department rests upon the Chief Health Inspector who is assisted by other officers of the Health Inspectorate cadre. The structure of Health Inspectorate cadre is more or less standard across all five municipal councils. At the supportive, skilled and semi-skilled levels, the grades vary in the municipal councils, depending on their operational requirements. In the last Report, we had abolished the grade of Trainee Health Inspector and restructured the scheme of service of that of Health Inspector while making the grade of Assistant Health Inspector evanescent.

LPG – Fired Human Crematorium Furnaces (Incinerators)

- 1.119 Following Government decision to implement the LPG – Fired Human Crematorium Furnaces (Incinerators) Project, several computer operated incinerators have been placed at various locations under the aegis of the Local Authorities. The new incinerator is a modern apparatus which has been

endowed with computer enabled programming and requires appropriate trained personnel who are well versed in computer applications.

- 1.120 It has been reported that since the Incinerator Operators are not conversant with computer applications, the Ministry of Local Government, after consultations with the Councils and Health Inspectors in charge of cemeteries, decided to grant a monthly allowance of Rs 2250 to the Health Inspectors for the operation of the new incinerators. These Health Inspectors have been provided with appropriate training by the supplier. They are required, among others, to: open and close the crematorium and the incinerator by push button; operate a touch screen PLC base to ignite/operate the incinerator at specified time prior to incineration; and arrange for the placing of the corpse into the incineration furnace by making use of an automatic loading table/trolley and monitor incineration until completion.
- 1.121 In the light of this situation, the Ministry of Local Government has made a proposal to include the duties pertaining to the operation of the LPG – Fired Human Crematorium Furnaces (Incinerators) in the scheme of service of the grade of Health Inspectors.
- 1.122 After examining the proposal, the Bureau considers it more appropriate that training be provided to the Incinerator Operators to acquaint them with the computer applications. We are, in the meanwhile maintaining the allowance being paid to the Health Inspectors and revising its quantum.

Recommendation 24

- 1.123 **We recommend that the Ministry of Local Government should expeditiously arrange for the provision of appropriate training to equip the Incinerator Operators with the required skills to operate the LPG – Fired Human Crematorium Furnaces (Incinerators).**
- 1.124 **We further recommend that the monthly allowance payable to the Health Inspectors for the operation of the new incinerators be revised to Rs 2360.**

Allowance for Performing Refuse Collection Duties

- 1.125 At present, employees not belonging to the grade of Refuse Collector (Roster) are paid an allowance of Rs 75 daily for performing refuse collection duties. We are maintaining this provision while revising the quantum.

Recommendation 25

- 1.126 **We recommend that the allowance payable to employees not belonging to the grade of Refuse Collector (Roster) but who are performing refuse collection duties be revised to Rs 100 daily.**

Special Provision for Refuse Collection Service

- 1.127 The Refuse Collection Service operates on a system of task work which entails working five hours daily for six-days a week or six hours daily for those working on a five-day week. This mode of operation eases the provision of an efficient and effective service to the local communities.
- 1.128 In the last Report, a Bank System was introduced for the Refuse Collection Service comprising Refuse Collectors (Roster), Driver/Scavenging Supervisors (Roster), Supervisor, Refuse Collection (Roster) and all employees of the Workmen's group who are eligible for protective equipment. The philosophy behind the introduction of such a system was to: cope with the increasing workload; palliate the shortage of employees; and to curb excessive overtime. Under this System, employees are paid an allowance of Rs 255 for up to three hours and on pro-rata basis for all additional hours of work put in.
- 1.129 During consultations, Management pointed out that: Refuse Collectors are reluctant to work under the bank system considering that they would have earned more had they been paid the overtime rate; the workforce is limited in the Local Authorities and as such it is difficult to constitute the pool of Refuse Collectors in advance; it is only at the last moment that the HR Department is apprised of absentees; and to provide continuous service for good sanitation and healthy environment, the Chief Executives have to avail the services of those Refuse Collectors who are already working on a particular site to complete the work against payment of overtime at hourly rate.
- 1.130 The Staff side, on its part, have requested for the payment of overtime to Refuse Collectors after they have completed their task work which is of 30 hours duration a week.
- 1.131 After examining the arguments put forward by both the official and staff side and considering, among others, the difficulties faced to constitute the Bank System for Refuse Collection Service and its resultant impact on public health and service delivery, the Bureau views that there is need for some inducement to ensure a continuous Refuse Collection Service to the population.

Recommendation 26

1.132 We recommend that:

- (i) employees working under the Bank System for the Refuse Collection Service, comprising Refuse Collectors (Roster), Driver/Scavenging Supervisors (Roster), Supervisor, Refuse Collection (Roster) and all employees of the Workmen's group who are eligible for protective equipment should EXCEPTIONALLY be paid at applicable overtime rate for all additional hours of work put in above 30 hours; and**

- (ii) employees involved in task work should complete their daily task to qualify to work under the Bank System.
