

---

# **THE DISTRICT COUNCIL OF FLACQ**



**ANNUAL REPORT  
JULY 2021 TO JUNE 2022**

---

*TABLE OF CONTENT*

|   |        |
|---|--------|
| Chairperson's Statement   | 3      |
| Chief Executive's Statement   | 4      |
| Profile of The District Council of Flacq  | 5      |
| Vision/Mission/Purpose and Values   | 6-7    |
| Corporate Governance Report   | 8-10   |
| Roles & Functions of Council and Committees   | 11-19  |
| Administrative Output/Village Councils  | 20     |
| Administrative Department & other Departments of the Council  | 21     |
| List of Heads of Department/Sections  | 23-24  |
| Human Resource Section  | 25-28  |
| Occupation Safety & Health  | 29-32  |
| Internal Audit Section  | 33-35  |
| Information Technology Section  | 36-38  |
| Procurement Section/Inventory (Store)   | 39-42  |
| Local Disaster Management Coordinator   | 43-47  |
| Risk Management, Citizen-Oriented Initiatives and Good Governance   | 48-50  |
| The Public Infrastructure Department  | 51-54  |
| The Land Use & Planning Department  | 55-57  |
| The Welfare Department  | 58-63  |
| The Public Health Department  | 64-71  |
| Finance Department - Operational and Service Delivery Plan & Financial Statements for Year ended 30.06.2022 | 72-124 |

# **CHAIRPERSON'S STATEMENT**

**Mr. RAVI JUGOO**

**CHAIRPERSON – THE DISTRICT COUNCIL OF FLACQ**

\*\*\*\*\*

I am delighted to present the 2021/2022 Annual Report, which shows how the Council has significantly advanced in the execution of its strategic plans.

The Council has worked on strategies for the betterment of our local community. A highlight was the Inauguration of the New Administrative Block of the District Council of Flacq in February 2022. A well planned, easily accessible and modern office building which in turn allows better services to the inhabitants of the district of Flacq.

Since sports is an integral part of human life and there is great importance of physical activities in all spheres of life, during the financial year 2021/2022, the Council has effectively executed the upgrading of sports infrastructures & amenities in several villages, construction of mini soccer pitches, petanque courts, fixing of modern indoor/outdoor gym equipment in all villages and lighting of play grounds for the promotion of sports and leisure.

Other major projects such as construction of Multi-purpose Hall at Camp de Masque, construction of Sub Halls at Queen Victoria & Camp de Masque Pave, extension of Village Halls at Lallmatie and Laventure and construction of Village Hall at Grande Retraite are in progress. We have also purchased several plant & machinery for maximizing our service delivery.

While the year 2021/2022 has not been without challenges, we have remained focused on improving the journey of our local people within the 23 Village Councils' areas by providing basic services such as scavenging service, continuous street lighting maintenance, online Building & Land Use Permits application, resurfacing of roads, construction of drains among others.

I also seize this opportunity to thank our CEO and the Heads of Departments for their invaluable contributions. Many thanks to my colleagues councillors for their considerable efforts. We all appreciate the dedication, skills and professionalism of the District Council of Flacq team.

Last but not least, I would like to extend my deepest gratitude to our stakeholders and valued customers for their continuous support during the challenging period of financial year 2021/2022.

**R. JUGOO**  
**CHAIRPERSON**

# **CHIEF EXECUTIVE' S STATEMENT**

**MR. DHEERAJ GOPAUL**

**CHIEF EXECUTIVE – THE DISTRICT COUNCIL OF FLACQ**

.....

It is a privilege for me to present the Annual Report of the District Council of Flacq for the Financial Year 2021/2022, pursuant to Section 134 of the Local Government Act 2011.

Despite the COVID-19 pandemic, the Council delivered a good overall performance, while continuing to act as a prime facilitator in the development of the 23 villages under its jurisdiction. It is to be noted that during this financial year, the Council had moved to its new administrative building situated at Francois Mitterand Street, Central Flacq.

The affairs of the Council and its smooth running depends tremendously on the professionalism of our employees and their commitment as Heads of Departments and all members of Staff, in general, as well as the support of the Chairperson and his team of Councillors.

The Council has learnt from previous experiences and our contingency plans have been tried and tested to ensure the vital services to members of the public. The strength of any organization lies in its human resources and I am confident and have great expectations from all employees to aim higher and show professionalism in providing quality service, whilst abiding to the Code of Ethics.

I seize this opportunity to express my appreciation to the parent Ministry for providing the necessary funding to enable Council to embark on projects and for the delivery of services to the local community.

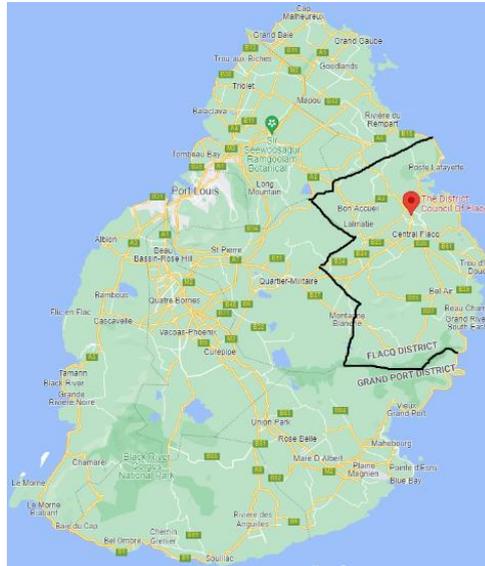
I convey my heartfelt gratitude to all members of Staff of the Council for their contribution, commitment, teamwork, and dedication for the achievements during Financial Year 2021/2022.

**D. GOPAUL**

**CHIEF EXECUTIVE**

# PROFILE OF THE DISTRICT COUNCIL OF FLACQ

## LOCATION



The District Council of Flacq is situated in the east of the island. It is the largest district having an area of 297.9 km<sup>2</sup>. It is bounded by the districts of Rivière du Rempart, Pamplemousses, Moka, Grand Port and the sea from Poste La Fayette to Grand River South East. As it is bounded by the sea there is a high concentration of hotels in the east.

There are twenty-three Village Councils within the jurisdiction of the District Council of Flacq namely Bel Air, Bon Accueil, Brisée Verdiere, Bramsthan, Camp de Masque, Camp de Masque Pavé, Camp Ithier, Central Flacq, Clemencia, Croignard, Grand River South East, Grande Retraite, Lallmatie, Laventure, Mare La Chaux, Medine, Olivia, Poste de Flacq, Quatre Cocos, Queen Victoria, Saint Julien Village, Sebastopol and Trou D'Eau Douce.

The village of Central Flacq is the main village of the district whereby there are clusters of commercial and economic activities. As it is a rural village, there is a predominance of agricultural activities as well.

The population as at 01 July 2020 was 138,700.

### **The District Council's Administrative Head Quarters in Flacq**

The Administrative building of the Council is located in the Village of Central Flacq at Plaine des Gersigny.

For more proximity, members of the public have access to a Customer Service Centre which is situated in the center of the village for all their transactions.

# VISION/MISSION/PURPOSE AND VALUES

## OUR IDENTITY

The District Council of Flacq is a body corporate set up under the Local Government Act 2011 to administer the 23 Village Councils found under its jurisdiction.



To be a Local Authority which provides world class services to its inhabitants.



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



Our corporate culture stands on values which places the inhabitants at the centre of our endeavors. These values are as follows:

- ❖ **Excellence** : We will strive to reach excellence.
- ❖ **Efficiency** : We strive to get resources to the right place at the right time at the least possible cost
- ❖ **Integrity** : We will act with integrity in all our dealings with our Stakeholders and the public in general.
- ❖ **Courtesy** : We will act with courtesy in our relationships with the inhabitants, our

employees, our suppliers and other stakeholders.

- ❖ **Teamwork** : We work as a team by ensuring an enjoyable workplace to allow the generation of positive thinking.

## **QUALITY & INNOVATION**

We will never stop ever-improving the quality of our services and endeavour to innovate by using technology so that the citizens are delighted with them.

## **OUR OBJECTIVES**

- To ensure a safe and healthy environment for our inhabitants
- To ensure cultural values and sports are promoted
- To ensure that services are delivered efficiently and effectively in an equitable, transparent and fair manner
- To ensure a smooth, smart and serene management of Council's affairs

# CORPORATE GOVERNANCE REPORT IN ACCORDANCE WITH THE NATIONAL CODE OF CORPORATE GOVERNANCE

## 1. GOVERNANCE STRUCTURE

The District Council of Flacq is a body corporate set up under the Local Government Act 2011 (LGA 2011) to administer the 23 Village Councils under its jurisdiction. Each village Council comprises of 9 councillors elected under the Representation of the People Act. Each village has a representative at the District Council of Flacq, elected amongst the councillors according to Section 13 of LGA 2011, except for three Village Councils where there are two representatives.

The Council is headed by a Chief Executive Officer who is responsible for the Administration and a Chairperson for the Council. The Village Councils are managed by the Assistant Chief Executives.

## 2. THE STRUCTURE OF THE BOARD AND ITS COMMITTEES

The District Council comprises of 26 elected District Councillors from 23 Village Councils following an election of Councillors to Village Council which is held every six years according to Section 12 of LGA 2011. Meetings of the Council are regulated as per Section 45 of the Local Government Act 2011 (subsequently amended). A Council Meeting is held once every month and contains all the 26 District Councillors. Appropriate committees have been set up to assist the Council in the effective performance of its duties namely statutory and non-statutory committees. Statutory Committees comprise of Permits and Business Monitoring Committee (PBMC), Procurement Committee (PC), Executive Committee (EC), Safety and Health Committee, and Local Disaster Management Committee. The Non-Statutory Committees are Public Health Committee (PHC), Public Infrastructure Committee (PIC), Welfare Committee (WC), and Finance Committee (FC). These meetings are held as often as its business may require and at least once every month in the Council Chamber.

## 3. DIRECTOR APPOINTMENT PROCEDURES

Appointment processes vary depending on the type of sector and the sophistication and scale of the organization. The LGA 2011, as amended, Sub-Part B, provides for election procedure for Election of a Chairperson and a Vice-Chairperson of the Council out of the 26 elected District Councillors. Unless they resign from their office or are sooner removed, District Councillors shall remain in office for a period of 2 years. The Chairperson and the Vice-Chairperson, unless they resign from their office or are sooner removed shall hold their office for a period of 2 years, or until such time as their successors are elected. Election and Re-election processes are held between the twenty-first and the twenty-eighth of the month in which the term of 2 years expires. As such the Chairperson is the Director of the Council.

## 4. DIRECTOR DUTIES, REMUNERATION AND PERFORMANCE

Directors should be aware of their legal duties. Directors should observe and foster high ethical standards and a strong ethical culture in the organization. Conflicts of interests should be disclosed and managed.

- **LEGAL DUTIES** - The duties of the Chairperson and Councillors are listed in Part IV of LGA 2011. All councillors are fully aware of their fiduciary duties.
- **CODE OF ETHICS/CONDUCT** – A Standing Order regulates the conduct of Councillors during meetings. Moreover, Terms of Reference have been prepared for non-statutory committees for proper conduct and decision-making. A Code of Conduct manual has been designed by the ICAC for Councillors.
- **CONFLICTS OF INTEREST** – Councillors and members of staff are required to declare their interest (if any) on matters pertaining to committees. All conflicts of interest are recorded during meetings on an “if and when required” basis.
- **REMUNERATION** – Every Councillor shall be paid such monthly remuneration as prescribed as per Regulations made by the Minister under Sections 27 and 162 of the LGA.

## 5. RISK GOVERNANCE AND INTERNAL CONTROL

The Council should be responsible for risk governance and should ensure that the organization develops and executes a comprehensive and robust system of risk management.

An **Internal Audit Section** headed by a Principal Internal Control Officer (PICO) is in place to exercise control on the affairs of the Council. The PICO is directly accountable to the Chief Executive. This Unit ensures that appropriate procedures and practices are operating efficiently to achieve the objectives set, with a view of preventing fraud, malpractice, extravagance and waste. Internal Control is one of the mechanisms to reduce risk to an acceptable level

An **Audit Committee** which is an integral element of public accountability and governance has been set up in the Council. The Committee has the responsibility to look into the observations made in the report of the National Audit Office and to ensure that recommendations and other corrective actions are implemented.

The Council has successfully set up an **Anti-Corruption Committee** comprising of dedicated officers and has conducted corruption risk assessments in several areas in the Council to ensure the maintenance of a sound internal control system.

## 6. REPORTING WITH INTEGRITY

The Council is responsible for the preparation of accounts that fairly present the state of affairs of the organization. As per Sections 134A and 136 of LGA 2011, the Annual Report of the Council is approved in a Council meeting and shall be audited by the Director of Audit. Within four months of the end of every financial year, the Chief Executive of the Council shall submit the approved Annual Report to the Director of Audit.

## 7. AUDIT

**Internal Audit** - The role of Internal Audit is to provide independent and objective assurance on internal control and risks to management and Council through Audit Committee. By following a systematic and disciplined approach, Internal Audit helps to accomplish the organisation’s objectives by evaluating and recommending improvements to operations, internal controls, risk management systems, and governance processes. At the beginning of each financial year, the Principal Internal Control officer has to submit to the Audit Committee the Audit Plan for the year for onward approval of the Council.

**External Audit** - According to Section 136 (1) of LGA 2011, the approved Annual Report shall be audited by the Director of Audit. As per Sections 134A and 136 of LGA 2011, the Annual Report of the Council

shall be audited by the Director of Audit. Within four months of the end of every financial year, the Chief Executive of the Council shall submit the approved Annual Report to the Director of Audit.

#### **8. RELATIONS WITH SHAREHOLDERS AND OTHER KEY STAKEHOLDERS**

The Council should be responsible for ensuring that an appropriate dialogue takes place among the organisation, its shareholders and other key stakeholders.

Open lines of communication are maintained to ensure transparency and optimal disclosure of information. Besides official press communiqués and postings on the Council's website, regular meetings are held with stakeholders inclusive of private entities to keep them informed about matters affecting the development and welfare of localities and its inhabitants.

Regular meetings are held by the parent Ministry and other relevant Ministries for follow-up of matters pertaining to the affairs of the Council.

Village Council meetings are also held at the level of villages to consider requests from inhabitants and stakeholders and to organize activities for the promotion of cultural values and sports.

Council is affiliated with the Association of District Councils.

# **THE DISTRICT COUNCIL OF FLACQ**

## **Roles & Functions of Council and Committees**

Under the Local Government Act 2011, The District Council of Flacq has 23 Village Councils under its jurisdiction. Each Village Council comprises of 9 Councillors elected under the Representation of the People Act. Each Village Council has one representative at the District Council of Flacq, elected amongst the Councillors according to Section 13 of the Local Government Act 2011, except for three Village Councils whereby there are two representatives. These Village Councils are:- **Village Council of Central Flacq, Village Council of Bel Air Rivière Sèche and Village Council of Lallmatie.**

### **COUNCIL MEETING**

The District Council comprises of 26 elected District Councillors from the 23 Village Councils.

Meetings of the District Council are regulated as per Section 45 of the LGA 2011 (subsequently amended).

**The District Councillors holding Office for July 2021 to June 2022 were as follows:**

| <b>SN</b> | <b>Name</b>   | <b>Position</b>                                   | <b>Representing Village Council</b>                                       |
|-----------|---|---|---|
| 1         | Mr. <b>GOOLAMUN</b> Sheik Fardeen                       | District Councillor                               | Bel Air   |
| 2         | Mr. <b>SYJADHUR</b> Manoj                               | District Councillor                               | Bel Air   |
| 3         | Mr. <b>SEETOHUL</b> Kavindranath                        | District Councillor                               | Bon Accueil   |
| 4         | Mrs. <b>TOOFAIL</b> Bibi Mariam                         | District Councillor                               | Brisée Verdière   |
| 5         | Mr. <b>ISSUREE</b> Parmanand                            | District Councillor                               | Bramsthan   |
| 6         | Mr. <b>RAMRUP</b> Chandradeo                            | Vice Chairperson DC                               | Camp De Masque  |
| 7         | Mr. <b>GAONJUR</b> Deepvijay                            | District Councillor                               | Camp De Masque Pavé   |
| 8         | Mr. <b>PEM</b> Preetam                                  | District Councillor                               | Camp Ithier   |
| 9         | Mr. <b>BHUNSEE</b> Satiaprakash                         | District Councillor                               | Central Flacq   |
| 10        | Mr. <b>KISSOON</b> Dhanraj                              | District Councillor                               | Central Flacq   |
| 11        | Mr. <b>SOOKHUN</b> Vinod<br>Mr. <b>RAMMONDHUR</b> Mevin | <i>District Councillor</i><br>District Councillor | <i>Clemencia (July 2021 – April 2022)</i><br>Clemencia (As from May 2022) |
| 12        | Mr. <b>SOBRON</b> Mayoore                               | District Councillor                               | Ecroignard  |
| 13        | Mr. <b>JEMUNGUL</b> Kiran Kumar                         | District Councillor                               | Grand River South East  |
| 14        | Mr. <b>RAMKALAWON</b> Avinash                           | District Councillor                               | Grande Retraite   |
| 15        | Mr. <b>BROJMOHUN</b> Kriss                              | District Councillor                               | Lallmatie   |
| 16        | Mr. <b>MAUDHOO</b> Visham                               | District Councillor                               | Lallmatie   |
| 17        | Mr. <b>ANCHARUG</b> Yogesh                              | District Councillor                               | Laventure   |
| 18        | Mr. <b>LILKUNT</b> Prithivirajsingh                     | District Councillor                               | Mare La Chaux   |
| 19        | Mr. <b>ANMOL</b> Partab                                 | District Councillor                               | Medine  |

| <b>SN</b> | <b>Name</b>                              | <b>Position</b>     | <b>Representing Village Council</b> |
|-----------|--|---------------------|-------------------------------------|
| 20        | Mr. <b>LABELLE</b> Marie Joseph J. Lewis | District Councillor | Olivia                              |
| 21        | Mr <b>BANJEET</b> Neermalsingh           | District Councillor | Poste De Flacq                      |
| 22        | Mr. <b>JUGOO</b> Ravi                    | Chairperson DC      | Quatre Cocos                        |
| 23        | Mr. <b>BHOYRAH</b> Pritam                | District Councillor | Queen Victoria                      |
| 24        | Mr. <b>SANGAM</b> Chetram                | District Councillor | Saint Julien Village                |
| 25        | Mr. <b>JEEWOOTH</b> Kishore Kumar        | District Councillor | Sebastopol                          |
| 26        | Mr. <b>DARDENNE</b> Jasem Jonathan       | District Councillor | Trou d'Eau Douce                    |

- **PUBLIC INFRASTRUCTURE COMMITTEE**

The Public Infrastructure Committee was engaged in the monitoring of works effected by The Public Infrastructure Department of the Council.

**Members for Public Infrastructure Committee for period July 2021 to June 2022**

| Name                                | Position   |
|-------------------------------------|--|
| Mr. <b>JUGOO</b> Ravi               | <b>Chairperson District Council &amp; Chairperson of Committee</b>           |
| Mr. <b>RAMRUP</b> Chandradeo        | <b>Vice-Chairperson District Council &amp; Vice Chairperson of Committee</b> |
| Mr. <b>GAONJUR</b> Deepvijay        | <b>Member</b>  |
| Mr. <b>PEM</b> Preetam              | <b>Member</b>  |
| Mr. <b>BHUNSEE</b> Satiaprakash     | <b>Member</b>  |
| Mr. <b>KISSOON</b> Dhanraj          | <b>Member</b>  |
| Mr. <b>SOBRON</b> Mayoor            | <b>Member</b>  |
| Mr. <b>RAMKALAWON</b> Avinash       | <b>Member</b>  |
| Mr. <b>LILKUNT</b> Prithivirajsingh | <b>Member</b>  |
| Mr. <b>JEEWOOTH</b> Kishore K.      | <b>Member</b>  |

- **PUBLIC HEALTH COMMITTEE**

The Public Health Committee deals with the Management of Market & Fairs, hawkers' problems and sanitation, transfer of stalls, etc.

**Members for Public Health Committee for period July 2021 to June 2022**

| <b>Name</b>                     | <b>Position</b>                          |
|---------------------------------|--|
| Mr. <b>SANGAM</b> Chetram       | <b>Chairperson of Committee</b>          |
| Mr. <b>KISSOON</b> Dhanraj      | <b>Vice-Chairperson of Committee</b>     |
| Mr. <b>JUGOO</b> Ravi           | <b>Chairperson District Council</b>      |
| Mr. <b>RAMRUP</b> Chandradeo    | <b>Vice-Chairperson District Council</b> |
| Mr. <b>SYJADHUR</b> Manoj       | <b>Member</b>                            |
| Mr. <b>JEEMUNGUL</b> Kiran K.   | <b>Member</b>                            |
| Mr. <b>BROJMOHUN</b> Kriss      | <b>Member</b>                            |
| Mr. <b>ANCHARUG</b> Yogesh      | <b>Member</b>                            |
| Mr. <b>ANMOL</b> Partab         | <b>Member</b>                            |
| Mr. <b>BANJEET</b> Neermalsingh | <b>Member</b>                            |

- **WELFARE COMMITTEE**

The Welfare Committee has been constituted to work on the annual Sports & Welfare program and to prepare activities for specific socio- cultural events.

**Members for Welfare Committee for period July 2021 to June 2022**

| <b>Name</b>                        | <b>Position</b>  |
|------------------------------------|--|
| Mr. <b>RAMRUP</b> Chandradeo       | <b>Vice Chairperson DC &amp; Chairperson of Committee</b>                  |
| Mr. <b>BHOYRAH</b> Pritam          | <b>Vice Chairperson of Committee</b>                                       |
| Mr. <b>JUGOO</b> Ravi              | <b>Chairperson District Council</b>  |
| Mr. <b>ISSUREE</b> Parmanand       | <b>Member</b>  |
| Mr. <b>GAONJUR</b> Deepvijay       | <b>Member</b>  |
| Mr. <b>SOOKHUN</b> Vinod           | <b>Member</b> (July 2021 – April 2022)<br><b>VACANT</b> (As from May 2022) |
| Mr. <b>RAMKALAWON</b> Avinash      | <b>Member</b>  |
| Mr. <b>LILKUNT</b> Prithvirajsingh | <b>Member</b>  |
| Mr. <b>LABELLE</b> M.J. Jacques L. | <b>Member</b>  |
| Mr. <b>BANJEET</b> Neermalsingh    | <b>Member</b>  |

- **EXECUTIVE COMMITTEE**

The Executive Committee is set up by the Chairperson as per Sections 47 for the approval of procurement of goods and services. The Executive Committee comprises of a Chairperson, Vice Chairperson and five other members appointed by the Chairperson.

The Executive Committee which is appointed by the Chairperson was constituted as follows:

**Members for Executive Committee for period July 2021 to June 2022**

| Name                            | Position                                 |
|---------------------------------|--|
| Mr. <b>JUGOO</b> Ravi           | <b>Chairperson District Council</b>      |
| Mr. <b>RAMRUP</b> Chandradeo    | <b>Vice-Chairperson District Council</b> |
| Mrs. <b>TOOFAIL</b> Bibi Mariam | <b>Member</b>                            |
| Mr. <b>ISSUREE</b> Parmanand    | <b>Member</b>                            |
| Mr. <b>GAONJUR</b> Deepvijay    | <b>Member</b>                            |
| Mr. <b>MAUDHOO</b> V/sham       | <b>Member</b>                            |
| Mr. <b>ANMOL</b> Partab         | <b>Member</b>                            |

- **PERMITS AND BUSINESS MONITORING COMMITTEE**

**Members for Permits and Business Monitoring Committee**

**for period July 2021 to June 2022**

| <b>Name</b>                      | <b>Position</b>   |
|----------------------------------|---|
| Mr. <b>JUGOO</b> Ravi            | <b>Chairperson District Council</b>   |
| Mr. <b>SEETOHUL</b> Kavindranath | <b>Member</b>   |
| Mr. <b>BHUNSEE</b> Satiaprakash  | <b>Member</b>   |
| Mr. <b>SOBRON</b> Mayoor         | <b>Member</b>   |
| Mr. <b>JEEWOOTH</b> Kishore K.   | <b>Member</b>   |
| Mr. <b>GOPAUL</b> D.             | <b>Member (Chief Executive)</b>   |
| Mr. <b>DOMAH</b> K.              | <b>Member (Head, Public Infrastructure Department)</b>  |
| Mrs. <b>SIBURUTH</b> D.          | <b>Member (Ag. Head, Land Use &amp; Planning Dept)</b><br><b>(As from October 2021)</b>             |
| Mr. <b>RAMESSUR</b> K.K.         | <b>Member (Chief Health Inspector)</b><br><b>(As from April 2022)</b>                               |
| Mr. <b>DOOKHOOAH</b> U.K.        | <b>Member (Chief Health Inspector)</b><br><b>(From July 2021 to March 2022)</b>                     |
| Ms. <b>RAMROOP</b> H.D.          | <b>Member (Ag. Head, Land Use &amp; Planning Dept)</b><br><b>(From July 2021 to September 2021)</b> |

**NUMBER OF MEETINGS AND COMMITTEES HELD DURING PERIOD**

**JULY 2021 TO JUNE 2022**

|  | <b>Number of<br/>Meetings/Committees</b> |
|--|--|
| Council Meetings                           | 14                                       |
| Executive Committees                       | 22                                       |
| Permits and Business Monitoring Committees | 52                                       |
| Public Health Committees                   | 12                                       |
| Public Infrastructure Committees           | 10                                       |
| Welfare Committees                         | 13                                       |
| Procurement Committees                     | 51                                       |

## **ADMINISTRATIVE OUTPUT**

The Committees of the Council are an ideal forum to frame and formulate policies as well as the monitoring of management, policies and decisions. The deliberations of the Council consist of making resolutions on recommendations made by Committees. When a Committee resolves, it acts on behalf of the Council and it reports its decisions to the Council for approval. When appointing Committees, this fundamental difference is made clear in the terms of reference.

The Council is kept informed about the work output of the various departments by means of reports on services, activities and on projects which Heads of Departments submit to appropriate Committees. Committees provide a convenient place for Officers and Councillors to discuss thoroughly on various issues for follow-up, implementation and feedback.

## **VILLAGE COUNCILS' COMMITTEES**

As per Section 45, Subsection 45.2 (b) of the Local Government Act 2011, a Village Council meets as often as the business may require and at least once every month and the meetings are held as per Part B of the Seventh Schedule. Special meetings are also held.

There are twenty-three (23) villages within the limits of the District Council of Flacq.

### **VILLAGE COUNCIL MEETING HELD FROM JULY 2021 TO JUNE 2022**

| <b>VC Meetings</b>            | <b>Number</b> |
|-------------------------------|---------------|
| <b>July 2021 to June 2022</b> | <b>281</b>    |

# **THE ADMINISTRATIVE DEPARTMENT & OTHER DEPARTMENTS OF THE COUNCIL**

The Administrative Department comprises of the following sections:

- (1) CENTRAL ADMINISTRATION – OFFICE OF THE CHIEF EXECUTIVE
  - 1.1 THE HUMAN RESOURCE MANAGEMENT SECTION
  - 1.2 SAFETY & HEALTH SECTION
  - 1.3 THE INTERNAL AUDIT SECTION
  - 1.4 THE INFORMATION TECHNOLOGY SECTION
  - 1.5 PROCUREMENT SECTION
  - 1.6 LOCAL DISASTER MANAGEMENT COORDINATOR
  - 1.7 RISK MANAGEMENT, CITIZEN-ORIENTED INITIATIVES AND GOOD GOVERNANCE
- (2) PUBLIC INFRASTRUCTURE DEPARTMENT
- (3) LAND USE AND PLANNING DEPARTMENT
- (4) WELFARE DEPARTMENT
- (5) PUBLIC HEALTH DEPARTMENT
- (6) FINANCE DEPARTMENT



**LIST OF HEADS OF DEPARTMENT /SECTIONS  
FOR PERIOD JULY 2021 TO JUNE 2022**

| <b>Name</b>                             | <b>Designation</b>                     | <b>Remarks</b>  |
|---|--|---|
| Mr. GOPAUL Dheeraj                      | Chief Executive                        | In Office since 16 December 2020  |
| Mrs. TAROLAH Kavita Devi                | Deputy Chief Executive                 | In Office since 18 May 2020   |
| Mr. Navin SOOGUND                       | Financial Controller                   | In office since 18 June 2018  |
| Mr. DOMAH Muhammad Kaleem               | Head, Public Infrastructure Department | In office since 01 March 2006   |
| Mrs. RAMROOP Hema Devi                  | Planning and Development Officer       | In office since 30 December 2020. Acting Head, Land Use and Planning Department since 30 December 2020. Change in posting from the District Council of Flacq to the Municipal Council of Vacoas Phoenix with effect from 30 September 2021. |
| Mrs. SIBURUTH Dayawantee                | Planning and Development Officer       | In office since 18 August 2021. Acting Head, Land Use and Planning Department since 30 September 2021.  |
| Mr. DOOKHOOA Utam Kumar                 | Chief Health Inspector                 | In office since 15 March 2020. Change in posting from the District Council of Flacq to the Municipal Council of Vacoas Phoenix with effect from 23 March 2022   |
| Mr. RAMESSUR Kishore Kumar              | Chief Health Inspector                 | In Office since 11 April 2022   |
| Mr. KOONJA Vikash                       | IT Officer/ Systems Administrator      | Change in posting from District Council of Flacq to the Municipal Council of Port Louis w.e.f 07 June 2021  |
| Mr. PROTAB Soobaschandre                | IT Officer/ Systems Administrator      | In office since 07 June 2021  |
| Ms. MOOKHITH Hafezah Bibi Noorjehan     | Human Resource Management Officer      | In office since 07 July 2020  |
| Mrs. SUNGKOORA-KOONBEEHARRY Smitha Devi | Assistant Chief Executive              | Appointed as A.C.E since 08 August 2016   |
| Mr. UBHEE Sunjeev                       | Assistant Chief Executive              | In office since 30 December 2020  |
| Mrs. RAMANJOOLOO Ashwinta               | Assistant Chief Executive              | In office since 30 December 2020  |

|                               |  |   |
|-------------------------------|--|---|
| Mr. SOOKOY Vishwanath         | Ag. Local Disaster Management Coordinator                  | From 18 June 2021 to 23 December 2021   |
| Mr BEEHARRY Akash             | Ag. Local Disaster Management Coordinator                  | From 17 January 2022 to 26 June 2022  |
| Mr. JANMOHAMAD Mohamad Fayzal | Principal Internal Control Officer                         | In office since 17 March 2020   |
| Mr. SOOKOY Vishwanath         | Principal Welfare Officer                                  | In office since 23 April 2018. He has been appointed as Chief Welfare Officer at the Municipal Council of Beau Bassin/Rose Hill since 24 December 2021            |
| Mr. RAMBURN Neeraj            | Principal Welfare Officer                                  | In office since 26 January 2022.  |
| Mr. HOSSEN Mahomed Shaneppeer | Safety & Health Officer/<br>Senior Safety & Health Officer | In office since 28 October 2013. Change in posting from the District Council of Flacq to the District Council of Rivière du Rempart with effect from 27 June 2022 |
| Mr. UNJORE Shailendrasingh    | Safety & Health Officer/<br>Senior Safety & Health Officer | In office since 27 June 2022  |

# **THE HUMAN RESOURCE SECTION & ITS STRATEGIC ROLE**

The Human Resource Management Section plays a vital role as the Council relies on its human resources to ensure efficient and effective delivery of services to the inhabitants. The Human Resource Section of this Council is manned by a Human Resource Management Officer who is assisted by a Senior Human Resource Officer, Human Resource Officer, a Management Support Officer and a Clerical Officer. These Officers work in a very dynamic and pro-active team. The HR section is primarily concerned with how people are managed within the District Council focusing on its HR policies and systems.

The HR Section is typically responsible for a number of activities such as:

- HR Planning & manpower requirement in line with the District Council's mission & objectives.
- Process Appointment, Confirmation, Promotion & Retirement
- Training & Development of employees
- Performance Appraisal & Performance Management System - Aligning HR Practices with performance
- Discipline - applications of Human Resource policies, rules, regulation & procedures in a consistent manner.

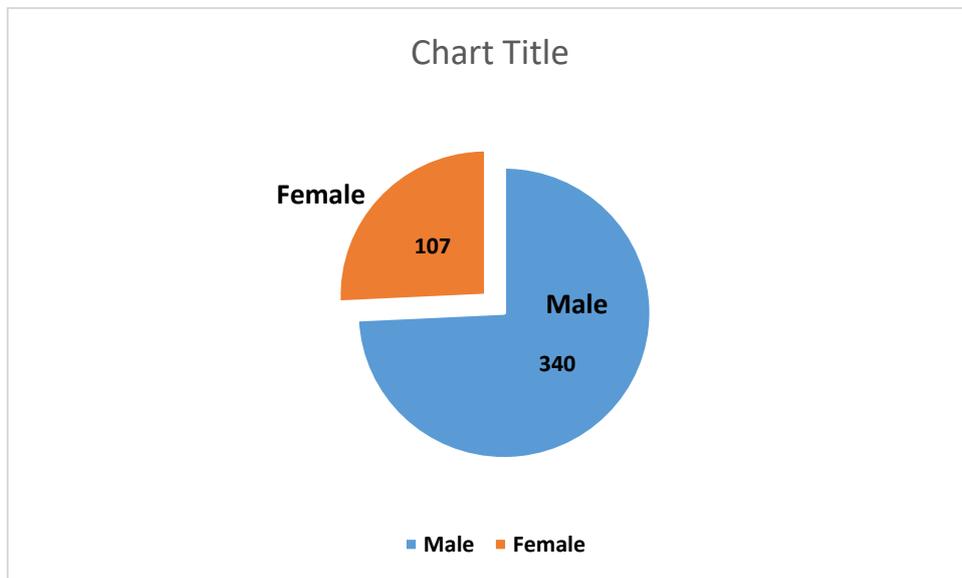
## **1. Recruitment/Appointment/Promotion**

Recruitment as a Human Resource Management function refers to the overall process of hiring, selecting and appointing the suitable and best qualified candidates with the ideal mix of competencies, skills and knowledge.

Recruitment in the Local Authorities is conducted by the Local Government Service Commission based on the needs and requirements of the Council. It is an on-going process that arises following change in posting, retirement, death, resignation or promotion of an employee to another post.

The Council therefore strives to respect the required time frame for reporting vacancies so that same are filled in a timely manner.

The Picture below depicts the total number of male and female at the District Council of Flaccq



The table below depicts the number of appointments that have been conducted during period July 2020 to June 2021.

**LIST OF APPOINTMENTS  
FOR PERIOD JULY 2021 TO JUNE 2022**

| SN                               | Grade                                  | Male | Female | Total     |
|----------------------------------|--|------|--------|-----------|
| 1                                | Assistant IT Officer                   | 1    | -      | 1         |
| 2                                | Handy Worker (Special Class)           | 1    | 1      | 2         |
| 3                                | Health Inspector                       | 1    | -      | 1         |
| 4                                | Field Supervisor (Scavenging) (Roster) | 3    | -      | 3         |
| 5                                | Driver, Heavy Mechanical Unit (Roster) | 1    | -      | 1         |
| 6                                | Driver (Roster)                        | 1    | -      | 1         |
| 7                                | Chemical Sprayer Operator              | 1    | -      | 1         |
| 8                                | Burial Ground Attendant (Roster)       | 1    | -      | 1         |
| 9                                | Welfare Officer                        | -    | 1      | 1         |
| 10                               | Sub-Hall Attendant (Part-Time)         | 1    | 1      | 2         |
| <b>TOTAL NUMBER OF EMPLOYEES</b> |  |      |        | <b>14</b> |

## 2. Training

The District Council of Flacq puts much emphasis on the training of its employees at all level. It helps equip them with the necessary skills, abilities and knowledge in order to improve their performance and provide quality service to all our stakeholders.

| SN | Course Title   | Number of Employees |
|----|--|---------------------|
| 1  | Virtual Training on Corruption Risk Assessment for Parastatal Bodies, State Owned Enterprises (SOEs) and Local Authorities | 1                   |
| 2  | Online Course on "Procurement: Evaluation and Bid Evaluation Committee"  | 17                  |
| 3  | Training Course on Writing Skills for Parliamentary Questions and Cabinet Documents  | 15                  |
| 4  | Heavy Vehicle Driving Training Course  | 4                   |

## 3. Retirement from service

The following employees have retired from service after several years of fruitful collaboration to the Council. The Council wishes them a conducive and peaceful retired life.

| SN | Name                             | Grade                                   | Date of Retirement |
|----|----------------------------------|---|--------------------|
| 1  | Mrs Roseline Linda Clivy CROUCHE | Handy Worker (Special Class)            | 01 July 2021       |
| 2  | Mr. Anil Kumar SEWOKE            | Health Inspector                        | 03 July 2021       |
| 3  | Mr. Rohit Kumar CHOORAMUN        | Driver (Heavy Mechanical Unit)          | 14 August 2021     |
| 4  | Mr. Satya Dev RAMPARSAD          | Driver (Heavy Mechanical Unit) (Roster) | 08 December 2021   |
| 5  | Mr. Pradeep Kumar RAMKISSOON     | Handy Worker                            | 18 February 2022   |
| 6  | Mr. Bhaye Islam NAZEERALLY       | Driver (Heavy Mechanical Unit)          | 04 March 2022      |
| 7  | Mrs. Soomuttee Davi SONARAM      | Sewing Teacher (Part-Time)              | 07 March 2022      |
| 8  | Mrs. Kanika Devi NAIKEN          | Sub Hall Attendant (Part-Time)          | 16 April 2022      |
| 9  | Mr. Hemanta KISTO                | Handy Worker (Special Class)            | 26 June 2022       |

#### **4. Youth Employment Programme**

Under the aegis of the Ministry of Labour, Industrial Relations, Employment and Training and in view of supporting the Government's aim to help young unemployed persons gain hands-on working experience, the Council enlisted 5 trainees for one year under the Youth Employment Programme with effect from 15 November 2021 to 30 June 2022.

Since their placement, they have provided great administrative support to various departments of the Council as depicted hereunder. It is in fact a win-win situation for both the Council and the trainees.

| <b>SN</b> | <b>Department/Section</b>        |
|-----------|----------------------------------|
| 1         | Registry Section                 |
| 2         | Human Resource Section           |
| 3         | Procurement and Supply Section   |
| 4         | Public Infrastructure Department |
| 5         | Public Health Department         |

#### **PERFORMANCE MANAGEMENT SYSTEM**

Since year 2014, The Performance Management System (PMS) has been implemented at the District Council to better monitor and measure the performance of employees continuously.

We have three (3) categories of employees namely Senior Management, Middle Management, General/Workmen's Group whereby different Performance Appraisal Forms are being used to assess performance.

At The District Council of Flacq it was a challenge to adopt the PMS System to achieve our strategic goals and objectives through Continuous Improvement.

As at date, all employees are fully aware of the PMS System and have successfully adapted to same.

When implementing the PMS System much emphasis was laid down on the assessment of the manual grade employees as they are at the operative level and their outputs have a direct impact on the service delivered to public.

Adapting to the PMS has helped this Council to maintain productivity, enhanced efficiency and improved output.

## **OCCUPATIONAL SAFETY AND HEALTH**

The Safety & Health Section acknowledges its responsibility for the Safety at work of all the employees and minimizing risks relating to the jobs undertaken.

The District Council of Flacq aims a no accident at work and cater for the general safety for the employees in order to maintain a low risk working environment. The District Council of Flacq has implemented the Occupational Safety and Health Management System at all places of work and has left no stone unturned to protect the employees against the Covid-19 Pandemic. Among others, the automatic temperature control, hand sanitization and visitors book at the entrance have been introduced to control the Covid-19 Pandemic.

## Major Achievements During the Year 2021-2022

### **1. Safety and Health Inspections**

From 01 July 2021 to 30 June 2022, Safety and Health Inspections have been done in the Markets, Village halls, Recreational Centres, Graveyards, Incinerators and the District Council of Flacq New Administrative building under the jurisdiction of the District Council of Flacq. Safety and Health inspections were also carried out with Refuse Collectors and other Manual Grades. The purpose of these inspections is to identify hazards and risks which can lead to injury/illness and to provide appropriate control measures to eliminate and reduce the risks posed by these hazards. These sites will be regularly inspected in order to ensure that the existing hazards have been dealt with and to identify any new hazard.

### **2. Risk Assessment**

Risk Assessments are very important as they form an integral part of good occupational health and safety management plan. They help to:

- Create awareness of hazards and risks,
- Identify who may be at risk (employees, cleaners, visitors, contractors, members of the public etc),
- Determine if existing control measures are adequate or if more should be done,
- Prevent injuries or illness when done at the design or planning stage,
- Prioritize hazards and control measures.

The following Risk Assessments were done from 01 July 2021 to 30 June 2022:

- Risk Assessment of Refuse Collections.
- Risk Assessment of employees working at District Council of Flacq New Administrative building.
- Risk Assessment of Electricians working on lifting machines.
- Risk Assessment of Burial Ground Attendants working at Graveyards.
- Risk Assessment of Cabinet Maker.
- Risk Assessment of Welder.
- Risk Assessment of Chemical Sprayer.
- Risk Assessment of Mason.
- Risk Assessment of Road Menders.
- Risk Assessment of Drain Cleaners.

### **3. Medical Check-up for all employees of the District Council of Flacq**

A Medical Check-up exercise was carried out by the Ministry of Health and Wellness on Wednesday 20 April 2022 and Friday 22 April 2022 at the District Council Head Office, St François Mitterand Street, Central Flacq. The Medical Check-up exercise was done for all grades of employees.

**4. Monthly RCD testing by the Lighting Supervisor**

A monthly RCD testing has been carried out by the Lighting Supervisor for the District Council of Flacq new administrative building, Customer Service Centre, Markets, Crematoriums and Bon Accueil Multipurpose Complex for the period 01 July 2021 to 30 June 2022. The Electrician has been informed to immediately report for any defect following the RCD test and to ensure that remedial actions are taken soon for repair of same.

**5. Refilling and servicing of fire extinguishers,**

Refilling and servicing of fire extinguishers for Village Halls, Sub Halls, Recreational Centres, Multi-purpose Halls, Markets, District Council of Flacq New Administrative Building and Customer Service Centre were done for the period 01 July 2021 to 30 June 2022. Servicing and repair of fire hose reels found at Lallmatie and Flacq Markets were done on 01 June 2021.

**6. Fire Certificate, Fire drill, Fire and Evacuation Plan**

Fire Certificate for the New Administrative Building was issued on 21 December 2021. Other Fire Certificates for L'Aventure Incineration House, Medine Camp de Masque Incineration House, Beau Champ Crematorium, Lallmatie and Central Flacq Markets were issued from 02 August 2021 to 24 May 2022.

Fire Drills, Fire and Evacuation Plans were carried out for the period 01 July 2021 to 30 June 2022 at the following premises of the District Council of Flacq namely: L'Aventure Incineration House, Medine Camp De Masque Incineration House, Beau Champ Incineration House and Customer Service Centre. Fire drills will be carried out at least once yearly.

**7. Provision for Hand sanitizers, protective masks and other equipment during covid-19 Pandemic**

Provisions for Hand sanitizers, protective masks, automatic and manual hand sanitizer dispensers, disposable gloves and alcohol 70% were done regularly during the period 01 July 2021 to 30 June 2022 to ensure safety of employees against covid-19 infection. HODs / HOS were sensitized regularly to follow the sanitary protocols to ensure safety at work.

**8. Vaccination programme for employees regarding first, second and third dose of vaccination against covid-19**

Vaccination programme for first, second and third doses against covid-19 for employees of the District Council of Flacq were ongoing for the period 01 July 2021 to 30 June 2022.

#### **9. Precautionary measures taken by the Employer/ Employees during Covid-19 Pandemic**

Precautionary measures were prepared for all employees for the District Council of Flacq during Covid-19 Pandemic. It ensured a safer environment for the employees by adopting good hygiene at workplace, keep social distancing, regular cleaning and disinfection of offices, workplace premises and company vehicles, regular use of hand sanitizers, to avoid personal contacts such as hand shaking, kiss and hugs, daily temperature check for employees prior entering their workplace; for employees with temperature equal or greater than 37.8 degrees Celsius, employees were advised to attend to the nearest health centre for medical advice and treatment or to call on 8924 hotlines for Doctor's advice prior coming work. Mandatory wearing of protective masks by all employees prior entering their workplace. HODs/ HOS were also sensitized to regularly screen employees, visitors and others for temperature check by using an infrared non-contact thermometer prior allowing them to gain access at their work premises. Moreover, all employees were sensitized through their HODs, Supervisors about the importance to follow sanitary protocols as per Circular letter 37 of the Ministry of Public Service, Administrative and institutional Reforms and the Mandatory wearing of face mask prior and during their work to ensure safety against covid-19 infection.

#### **10. Training**

On the job training from 01 July 2021 to 30 June 2022 with Refuse Collectors, Burial Ground Attendants, Masons, Handy Workers and Electricians on importance and compliance to wear Personal Protective Equipment (PPE), good work practices and manual handling operations.

Training on fire safety and Fire Drills were carried out for the period 01 July 2021 to 30 June 2022 at the premises of the District Council of Flacq.

#### **11. Provisions for personal protective equipment**

Procurement exercise/ BEC exercise for the provisions of personal protective equipment was done for all employees who are entitled for the financial year 2021/2022.

#### **12. Safety and Health Committee**

Safety and Health Committees were done once every two months for the period 01 July 2021 to 30 June 2022. Reports on Minutes of Proceedings were sent to the Director, Ministry of Labour Human Resource Development and Training.

## **INTERNAL AUDIT SECTION**

This section is headed by a Principal Internal Control Officer who is directly accountable to the Chief Executive.

The Principal Internal Control Officer is assisted by one Internal Control Officer/Senior Internal Control Officer in the discharge of his duties.

This unit exercises control on the Council's affair, ensures that appropriate procedures and practices are operating efficiently to achieve the objectives set, with a view of preventing fraud, malpractice, extravagance and waste.

Despite the limited resources available in terms of staffing, it is worth mentioning that the overall objectives of this Section were achieved in the most efficient and effective manner through scrutiny of documents, assets and appropriate site visits.

### **FINANCE DEPARTMENT**

- (i) Check that revenue and receipts are correctly recorded and banked.
- (ii) Check the applicable rates for all sources of income on a sample basis.
- (iii) Surprise cash survey.
- (iv) Check receipt for manual collection of burial and incineration fees.
- (v) Perform audit exercise on bills of payment.
- (vi) Carry out site visits for capital project works before payments are made to contractors/service providers.
- (vii) Verify the computations and authorization of all claims for travel, overtime, mileage allowances and deductions on a monthly basis.
- (viii) Audit the car loan calculation register book to ensure payment is made to eligible employees.
- (ix) Verify and reconcile monthly payroll (inclusive of all statutory deductions).
- (x) Verification and reconciliation of daily cash and cheque collection and replenishment of petty cash.

**ADMINISTRATION DEPT.**

- (i) Special assignment on the materials used on site.
- (ii) Verification of odometer readings and movement book of those officers/inspectors claiming car mileage allowance.
- (iii) Surprise site visits on a spot basis as per daily works program of field workers.
- (iv) Attend the opening of bid box in the Procurement Committee.

**HUMAN RESOURCE DEPT.**

- (i) Perform audit exercise on the computation of passage benefits, refund of yearly unutilized sick leaves.
- (ii) Ensure that all relevant deductions have been made in respect to unauthorized leaves and leave without pay.
- (iii) Examine all calculation forms relating to pension benefits and Compassionate Allowance before they are submitted to LGSC and payments are made to retired employees.

**STORES**

- (i) Inventory of Store and report on discrepancies.
- (ii) RTS (Returns to store).

**PUBLIC HEALTH DEPT.**

- (i) Carry out an audit exercise on the payment of travel claims and overtime of inspectors, drivers and on field workers.

**PUBLIC INFRASTRUCTURE DEPT.**

- (i) Perform site visits before claims are processed for payment of outsourced capital project works.
- (ii) Spot check on materials purchased and used on site for in-house projects.

**WELFARE DEPT.**

- (i) Physical control on brush cutters and other assets purchased and used on sites of work.
- (ii) Verify refund of deposit of rental of halls.
- (iii) Perform audit exercise on the overtime payments and bus fares claimed by welfare staff and field workers.

**VILLAGE COUNCILS**

- (i) Perform an audit exercise on bills of payment of supply of goods and services.
- (ii) Attend Board of Survey on unserviceable assets.
- (iii) Audit of Village Council's records: Cash Books, Vote Ledger Book, Bank Reconciliation.
- (iv) Physical control of fixed assets with Assistant Chief Executive in Village Councils/Sub Halls.

# **INFORMATION TECHNOLOGY (IT) SECTION**

This Information Technology Section, commonly known as the IT Section, falls under the Administration Department. It is managed by the IT Officer/Systems Administrator who is assisted by an Assistant IT Officer.

The IT Section is responsible mainly for the proper management, physical/logical security aspects, and smooth running of the computer systems of the District Council and its remote sites.

## **A. Roles and Responsibilities**

- (a) the management and maintenance of the IT Systems of the District Council (Servers, Personal Computers, Laptops, Printers, Scanners, Website, Network Infrastructure)
- (b) the physical and logical/logistics security aspects of the IT systems
- (c) the co-ordination of all activities with other Department/Sections
- (d) database/network administration and management
- (e) the control and management of the Council's website
- (f) the provision of appropriate training to employees
- (g) the assessment of hardware and software requirements of the Councils
- (h) the preparation of technical specifications for acquisition of hardware and software
- (i) the analysis and evaluation of proposals from suppliers
- (j) Advise management on technical matters with respect to IT.

With the implementation of the E-Governance Systems and i-Council Project, the significance of Information Technology in supporting and enhancing efficient service delivery in every department translates into a higher level of responsibility and accountability. The IT Section's role to effectively ascertain and manage good IT practices and policies to enhance level and quality of service delivery to the public at large, keeping in mind the IT Security aspect, has increased.

## **B. Use of IT Systems to enhance productivity and quality of service**

The following **online IT Systems** were put in place with the collaboration of Government and are actually being used by staffs of the Council.

- **Online Application for Building and Land Use Permit** on the National E-Licensing platform of the Economic Development Board (<https://business.edbmauritius.org>)

- **Online Complaint System** on the online platform of the Citizen Support Unit (<https://www.csu.mu>)
- **Land Administration and Valuation Information Management System (LAVIMS)**

Other internal IT Systems used by the Council's staff are

- **HR/Payroll System** – for keeping records of employees and processing of payroll
- **Market System** – for keeping records of Market Stall Holders including fees and dues
- **Finance System** – for keeping financial records of all service providers and suppliers and processing of payments / financial management, Inventory & Fixed Assets
- **GPS/GIS System** – for fleet management, especially monitoring of scavenging services, overtime cost, fuel cost and movement of vehicles
- **Council Project Management System** – for better management of projects undertaken by the Council and for ensuring timely implementation and follow-up of projects

The District Council has a website for dissemination of information on services to the public in general. The website can be accessed at <https://flacqdc.mu>

### **C. i-Council Project – the future of the District Council**

Furthermore, the Council has embarked on another project, namely the **i-Council Project**, in collaboration with the District Council of Moka and the Ministry of Local Government and Disaster Risk Management. This project comprises of computerized systems such as Council Project Management, Integrated Reporting System, Finance & Accounting, Revenue, GIS, Advertisement/Publicity Fees, Bus Toll & Document Management Systems. The i-Council project will also enable online payment of fees to the Council.

The Council Project Management module, commonly known as CPM, has been implemented since January 2022 at this Council and is being used by all departments to better manage their respective projects. This module has enabled users to create their projects online, maintain them efficiently, approve and process payments in real time. It also has an internal communication module which is being used for exchanging correspondences online between staffs of all departments thus reducing printing cost.

The Integrated Reporting System would enable the Health Department to monitor Scavenging Vehicles in real time and determine whether scavenging services have or have not been provided in a particular region/street in real time.

The main objectives of putting in place more and more computerized systems to the disposal of the public and staffs of the Council is to improve productivity and service delivery, reduce processing time and, above all, to reduce corruption as there is less face-to-face interaction between the public and officers.

#### **D. New Administrative Office with modern IT Infrastructure**

The Financial Year 2021-2022 has also been a very crucial turning point in the history of the District Council whereby a new administrative office was made available to employees. A new network infrastructure consisting of wired and wireless technologies has been implemented to cater for modern communication systems. Usable existing IT Equipment were shifted from the old administrative office to the new one in February 2022. New IT Equipment and tools - such as Domain/File Server, Gigabit Switches, Personal Computers, Laptops, Printers, Photocopy Machine, Scanners, Projectors, Telephone Sets - were purchased to cater for the growing needs of the new office and to provide a much better service to citizens.

# **PROCUREMENT SECTION**

The Procurement Section is managed by a Principal Procurement & Supply Officer, one Management Support Officer, One Office Management Administrator and one YEP Trainee.

These 4 employees have distinct duties ranging from mounting procurement/tender documents to managing the store. They have relevant experience in the procurement & supply field.

The District Council, for its normal functioning, is in constant need of goods and services and section 160 of the L.G.A 2011, stipulates amongst others that:

1. Procurement of goods and services shall be effected by a local authority in accordance with the provision of the Public Procurement Act (2006).
2. Any procurement of goods and services by a local authority shall be determined by a Procurement Committee composed of –
  - The Chief Executive or his Deputy
  - The Financial Controller or his Deputy, and
  - One senior officer in charge of a department other than that of the Chief Executive or the Financial Controller, and shall require the approval of the Executive Committee of the council, where the total value of the procurement exceeds 100,000 rupees, or such amount as may be prescribed.
3. The Permanent Secretary may, where bulk purchasing would be more economical, procure goods and services on behalf of a local authority, and such purchase shall be funded from the Grant-in-Aid payable to local authorities.
4. Procurement is a structured way to consult the market price for the purchase of goods and services required by the organization.

The purpose of competitive procurement procedure for awarding contracts is in two-folds:

1. To ensure the transparency of operations.
2. To obtain the desired quality of services, supplies and works at the best possible price.

The procurement procedures are open to any person or to anybody having a legal entity acceptable by government.

The procurement section is responsible for all procurement activities, ensuring that all procurement activities are done in fairness, transparency and accountability. Procuring simple

goods, works and services of the right quality, the right quantity at the right price, at the right place and at the right time and closely follows established Annual Procurement Plan.

Being Public expenditure, the procurement processes are standardized under the Public Procurement Act 2006 to comply with procurement best practices aimed at achieving value for money.

Any offer for a procurement of goods and services comprises of three elements namely:

1. Technical Offer
2. Financial Offer
3. After Sales Service

### **LIST OF STAGES OF A PROCUREMENT CYCLE**

- Identification of needs
- Develop procurement plans
- Confirm budget
- Select procurement method
- Receive and manage bids
- Evaluate bids
- Award contract
- Manage the contract
- Close the procurement file

## **REALISATION**

The Procurement Committee meets weekly to determine all procurement issues by the different departments.

The table below is an overview of the transactions for July 2021 to June 2022

| <b>SN</b> | <b>Description</b>               | <b>Nos</b> |  |
|-----------|----------------------------------|------------|--|
| 1         | Procurement committee            | 51         |  |
| 2         | Registered suppliers             | 45         |  |
| 3         | Request for seal quotation (RFQ) | 0          |  |
| 4         | Contract awarded for RFQ         | 0          |  |
| 5         | Open advertised bidding (OAB)    | 1          |  |
| 6         | Contract awarded for OAB         | 1          |  |
| 7         | Informal quotation launched (DP) | 15         |  |
| 8         | Works order awarded              | 15         |  |
|           |                                  |            |  |
| 9         | Restricted Bidding (RB)          | 39         |  |
| 10        | Contract awarded (RBD)           | 39         |  |

All procurement of goods and services and works are recommended in the procurement committee, then it is approved in the Executive Committee. Afterwards, purchase orders are drawn by procurement section and service orders are drawn by departments. After receipts of goods and certification of original invoice, the claims are audited and then despatched to the Finance Section for payments.

## **ANNUAL PROCUREMENT PLAN**

Procurement planning is a forward procurement plan summarising purchases expected to be undertaken in the year ahead. Procurement planning can ensure that:

- Funds are available in the procurement
- Proper procurement method is chosen
- Proper standard bidding document is used as per P.P.O
- Specifying time of delivery and the performance over a stated given period
- Procurement lead time
- The annual procurement plan gives an indication to the general public that the activities of the district council are transparent

## **STORE MANAGEMENT**

All procurement of goods were channelled through store.

Some stock items such as stationery, culinary items, cleaning materials and protective equipment were kept in stock.

Goods for sites are checked in District Council yard by Purchasing and Supply Officer and delivered on site where the Work Inspectors take responsibility of the goods and register in site record book. Goods such as tools, herbicides, electrical items, spare parts, oil, grease and tyres etc. were checked and issued to departments as per purchase orders.

All our purchase orders were drawn in E-biz system up to implementation of Council Project Management System (CPM) till NOVEMBER 2021. With the introduction of Council Project Management System all procurement of good and services are transacted first on CPM and then rechannelled through ebiz for payment procedures. All our quotations were recorded in a quotation book. During closing of tenders, samples are received by the procurement section and returned to suppliers at the end of the financial year.

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

According to part V (Sub-Part A) section (19) of the National Disaster Risk Reduction and Management Act (2016), every local authority must have a Local Disaster Risk Reduction and Management Committee.

The Local Emergency Operation Command (LEOC) is a committee set up at the level of the District Council whenever instructed by the NDRRMC during a flash flood warning, tsunami, landslide and cyclones.

The Local Committee (LEOC) comprises of :-

- The Chairman who shall be the Chairperson
- The Chief Executive who shall be the Vice-Chairperson and
- The Local Disaster Management Coordinator
- All Heads of Departments of the Council

As per the governing act, the following stakeholders from different Ministries/Institutions are convened for the Local Committee at District Council of Flacq:-

- Representative from the Ministry of Health and Wellness (Bruno Cheong Hospital)
- Representative from the Ministry of Public Infrastructure (RDA)
- Representative from the Ministry of Social Security
- Representative from the Mauritius Police Force (Flacq Police Headquarters)
- Representative from the Mauritius Fire and Rescue Service (Flacq Fire Station)

Should there be any disaster (Flood, Cyclone and Landslide), the Local Committee works closely and in collaboration with all stakeholders under the supervision of the National Centre.

At the District Council of Flacq, the Local Disaster Management Coordinator acts as the liaison officer and reports all information obtained during a disaster and after a disaster, to the National

Centre, as it is the main Institution in Mauritius for coordinating and monitoring the implementation of disaster risk reduction and management activities as per the National Strategic Framework and National Plan.

### **Main functions of the LDRRMC**

- To work closely with its local community in disaster risk analysis and vulnerability assessment;
- Prepare and implement, in accordance with the guidelines 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.

The Flacq District Council has also established a Local Disaster Management Team which works together with District Councilors and 'Force Vive' of different regions within the jurisdiction of Flacq District Council. Updates regarding weather condition and request for assistance are forwarded via a WhatsApp group. The setting up of a WhatsApp group is a major milestone in taking immediate action.

In the context of WORLD DISASTER DAY, the council organized an interactive awareness campaign to commemorate the International Day for Disaster Risk Reduction at Bramsthan and Poste de Flacq on 16 Oct 2021 and 23 October 2021 respectively.

A Refresher Course was also organized on 23<sup>rd</sup> June 2022 at Clemencia.







The Local Disaster Risk Reduction Management Committee has also conducted meetings on 30 August 2021 & 21 December 2021 for preparedness for cyclonic season 2021/2022, whereby several stakeholders were present and the contingency plan for the District Council Area of Flacq was considered.

## **RISK MANAGEMENT, CITIZEN-ORIENTED INITIATIVES AND GOOD GOVERNANCE**

### **Audit Committee**

There is an Audit Committee set up in the Council. An Audit Committee is an integral element of public accountability and governance. The Committee has as responsibility to look into the observations made in the Audit Report.

An Audit Committee is also established with the responsibilities of assisting and advising the Accounting Officer/Supervising Officer in respect of:

- (a) Monitoring and reviewing both the risk control and governance processes in the organization;
- (b) Supervision of the entire audit and reporting process;
- (c) Ensuring auditor independence;
- (d) Ensuring that proper and timely attention is paid to control issues and compliance weaknesses; and
- (e) Ensuring that Audit recommendations and other corrective actions are implemented.

The Audit Committee met on four occasions for the period July 2021 to June 2022.

### **CSU PORTAL**

The CSU is now at its five years of existence at the Council. Launched in 2017, CSU is now geared with more innovative and harmonised interface that enable the Council to deal with complaints and suggestions in a more effective and efficient way.

The Chief Executive closely monitor the department to ensure its smooth running. The objective of the Council is to connect to its inhabitants, empower the inhabitants of the district to participate in solving major issues in a techno-oriented environment.

CSU has brought delivery service up to the next level by improving the quality of life in the district council area. Council registers an average of 10 cases per day through CSU portal, which are forwarded to department work dept, planning dept, welfare dept, health dept, ACE dept, Finance dept, HR dept concerned the same day. Other complaints are still being received by email/phone or at complaint desk. The main categories of complaints for the Council comprise of the following Request for new street lighting/maintenance of existing lights / removal of pole Cleaning of barelands/derelict buildings/lopping of branches Cleaning of drains/rivers/road sides Sports infrastructure and amenities Building and permits/Planning/Trade fee Construction of drains/Road infrastructure (resurfacing, tarring, patching, enlargement of road) Removal of Domestic

refuse/Bulky Waste Issues related to National Disaster risk reduction./cutting of trees, soil erosion, flood etc.

The time taken to resolve and close a ticket depend on the category of case. For instance, a ticket regarding maintenance of a defective light can be effected and the ticket can be closed. However, request for construction of a new drain to avoid water accumulation might be considered following site visits by the Public infrastructure Department, Council approval, views of the Land Drainage Authority and upon availability of funding.

For effectiveness of the department, two desk staff have been assigned, namely, Mrs Anuradha Newoor, and Mrs Ghosena Bundhoo posted at the Head Office. They are closely supervised by the focal point, Mrs S Sungkoora-koonbeeharry. The staff of the CSU department have the responsibility of liaising with departments to follow up status of cases allocated to them and to resolve same.

Council in its endeavour to improve its service and act promptly to complaints acquired a new street lighting Lorry and a JCB.

In short with CSU, Council is able to identify needs of the inhabitants and act upon them diligently.

## **PUBLIC SECTOR ANTI-CORRUPTION FRAMEWORK (PSACF)**

The independent Commission Against Corruption has developed an anti-corruption framework to reinforce public sector efforts and capacity in preventing corruption and fostering integrity.

The Prevention of Corruption Act 2002 (PoCA), as amended, provides for a zero-tolerance strategy against corruption and Section 30 of the act describes the general anti-corruption framework for public bodies. The PSACF will further strengthen the existing framework within public bodies through administrative policies in the field of internal control, oversight mechanisms, transparency, and accountability.

The framework aims at improving the instructional capabilities of public bodies through the establishment of appropriate mechanisms to control corruption. The initiative will be driven by Anti-Corruption Committee (ACC) set up at the level of public bodies. The framework not only strengthen the anti-corruption infrastructure, but also aim at establishing and maintaining the ethical culture and good governance principals within public bodies.

### **Management Commitment**

The District Council of Flacq has demonstrated its commitment for the implementation of PSACF through engaging adequate resources, appropriate administrative structure and effective monitoring and review mechanisms which are essential for implementation of any corruption prevention measures.

### **Anti-Corruption Committee (ACC)**

The District Council of Flacq has successfully setup the ACC comprising of dedicated officers to drive the project ahead. The Chairperson of the Committee is the Chief Executive himself.

During the period July 2021 – June 2022 one ACC was convened in Feb 2022. Presently the District Council has reached the corruption risk assessment phase.

### **Anti-Corruption Policy (ACP)**

The Council has already developed an ACP which has been approved by the council on 31<sup>st</sup> March 2022. Moreover, the ACP has been disseminated through the Council's Website to its stakeholders and the public in general.

# **THE PUBLIC INFRASTRUCTURE DEPARTMENT**

The Public Infrastructure Department is one of the important departments in the Organisational Structure of the Council and is the executing arm of the Council for the implementation and management of projects including maintenance of assets such as roads, drains and street lighting, Village Halls, Sub Halls, Recreational Shelters, Green spaces, Children playgrounds, Market and Fairs, etc.

As the Council is witnessing an unprecedented change of its landscape particularly with rapid urbanisation, it is equally facing with pressing demands for quality service from its residents; a challenge which the Public Infrastructure Department spares no single effort to meet especially at a time where our budget is facing several constraints.

The Public Infrastructure Department is managed by a Head Public Infrastructure Department assisted by qualified technical personnel, field staff and work teams. The responsibilities of the Public Infrastructure Department and the technical team demand adequate technical skills, knowledge and experience in the field of engineering. Additionally, they are required to keep pace with the moving trends and new developments in technologies taking place in the construction industry.

Moreover, the Council is called upon to participate actively in the realization of projects including construction of market fairs, kiosks, multipurpose halls, new roads, drains, creation of greenspaces and children playground, lighting of sports grounds, upgrading of football grounds and general maintenance works.

We have acquired a new plants and equipment to facilitate our routine maintenance works.

## Projects Undertaken by The District Council of Flacq

During Period July 2021 to June 2022

| SN | Projects  | Status            | Remarks     |
|----|---|-------------------|-------------|
| 1  | Fencing of gradin at Lallmatie  | Completed         |             |
| 2  | Children Playground at Camp Raffia and at La Porte  | Completed         |             |
| 3  | Fencing and Upgrading of Football Ground and Volleyball Pitch at Palmar                               | Completed         |             |
| 4  | Upgrading of Children Garden and Mini Soccer Pitch at Bon Accueil                                     | Completed         |             |
| 5  | Upgrading and Extension of Village Hall at Laventure or upgrading of Children garden                  | Completed         |             |
| 6  | Shelter and Bench at Taxi Stand - Central Flacq   | Completed         |             |
| 7  | Upgrading of Volley Ball pitch at Camp Ithier   | Completed         |             |
| 8  | Upgrading of Volley Ball pitch at St Julien   | Completed         |             |
| 9  | Upgrading of children garden and green space at Queen Victoria  | Completed         |             |
| 10 | Upgrading of Village Hall at Mare La Chaux  | Completed         |             |
| 11 | Furniture, equipment and other associated amenities for the New Administrative Building               | Completed         |             |
| 12 | Upgrading of children garden at Morc. La Gaieté and Chemin Poisson, Bramsthan                         | 75% - In Progress |             |
| 13 | Conversion of Volleyball pitch into mini soccer pitch at Camp de Masque and Upgrading of Village Hall | In Progress       |             |
| 14 | Upgrading of Village Hall at Clemencia  | Completed         |             |
| 15 | Upgrading of children playground at Ecroignard and yard of volleyball pitch                           | 75% - In Progress |             |
| 16 | Construction of Petanque Court and Children playground at Camp de Pecheurs                            | 75% - In Progress |             |
| 17 | Outdoor gym equipment and children equipment at Medine  | Completed         |             |
| 18 | Fencing of Sub Hall and upgrading of children garden and football ground at Olivia                    | Completed         |             |
| 19 | Construction of children garden and podium near recreational shellter at Sebastopol                   | Completed         |             |
| 20 | Upgrading of children garden near Village Hall Trou D'eau Douce                                       | Completed         |             |
| 21 | Indoor Gym Equipment at Camp de Masque and Upgrading of Gym at First Floor                            | Completed         |             |
| 22 | Upgrading of Football Ground at Bon Accueil   | completed         |             |
| 23 | Construction of toilet at Bon Accueil   | completed         |             |
| 24 | Upgrading of cloakroom at Bon Accueil   | completed         |             |
| 25 | Protection cover in lighting poles + additional lighting for Jogging at Bon Accueil                   | completed         |             |
| 26 | Outdoor Gym Equipment at Bon Accueil  | completed         |             |
| 27 | Outdoor Gym of petanque pitch at Purlait Garden, Mare D'Australia                                     |                   | Land issues |

|    |   |                 |  |
|----|---|-----------------|--|
| 28 | Repair of fencing on football ground Pascal Road Brisée Verdière  | completed       |  |
| 29 | Painting of Sub Hall at Salazie Brisée Verdière   | completed       |  |
| 30 | Uplifting of Olive Garden and Purlait Garden at Brisée Verdière   | completed       |  |
| 31 | Multipurpose pitch with lighting near Recreational Shelter at Camp Ithier   | completed       |  |
| 32 | Resurfacing of roads at Central Flacq   | completed       |  |
| 33 | Shelter at Traffic Centre at Central Flacq  | completed       |  |
| 34 | Construction of children playground at Petite Retraite Morcellement   | completed       |  |
| 35 | Extension of street lighting (poles and lanterns) at Bois D'Oiseau, Grande Retraite & Petite Retraite                                     | completed       |  |
| 36 | Painting of Village Hall/Sub Hall at Grande Retraite  | completed       |  |
| 37 | Construction of Petanque Pitch at Grande Retraite   | completed       |  |
| 38 | Upgrading works at Lallmatie football ground and fencing of petanque court  | completed       |  |
| 39 | Upgrading of children garden at Cité Laurelle (NHDC) and construction of petanque court including lighting                                | completed       |  |
| 40 | Resurfacing of roads at Lallmatie   | Completed       |  |
| 41 | Conversion of children playground into outdoor gym opposite Mani Chand's shop at Laventure  | completed       |  |
| 42 | Resurfacing /construction of new roads and/or Mini Soccer Pitch at Laventure  | completed       |  |
| 43 | Creation of children playground - upgrading of children playground at Providence Road, NHDC, La Gare and Morc Constance at Poste De Flacq | completed       |  |
| 44 | Fixingf of handrails near Poste de Flacq RCA School (100m)  | completed       |  |
| 45 | Upgrading of village hall into and gym equipment at Poste De Flacq  | completed       |  |
| 46 | Construction of toilet/bathroom at Spiritual Part, Rich Fond and/or upgrading of Football Ground - St Julien Village                      | completed       |  |
| 47 | Creation of children garden in Green Space of Morc Montalieu and Vrindavan Avenue   | 50% In progress | LD to be applied. Retender due to non performance of contractor. |
| 48 | Painting of Village Hall at St Julien Village   | completed       |  |
| 49 | Construction of Mini Soccer Synthetic Pitch near NHDC - Queen Victoria/Bonne Mere   | completed       |  |
| 50 | Painting of village hall Queen Victoria   | completed       |  |
| 51 | Construction of toilet and upgrading of children playground near football ground at Mare La Chaux   | completed       |  |
| 52 | Provision of outdoor gym equipment at Family Corner at Mare La Chaux  | completed       |  |
| 53 | Construction of mini Soccer Synthetic Pitch at Belle Mare at Quatre Cocos   | completed       |  |
| 54 | Outdoor Gym Equipment at Palmar, Camp Rannoo, Quatre Cocos  | completed       |  |
| 55 | Upgrading of Cemetery of Belle Mare   | completed       |  |
| 56 | Mini Soccer Pitch at Sebastopol   | completed       |  |
| 57 | Fencing of Football ground at Clavet  | completed       |  |

|    |  |             |                                 |
|----|--|-------------|---------------------------------|
| 58 | Fencing of Ernest Florent Football Ground                    | completed   |                                 |
| 59 | Recreational Shelter at Camp de Pêcheur - G.R.S.E            | completed   |                                 |
| 60 | Mini Soccer near Football Ground Trou D'eau Douce            | completed   |                                 |
| 61 | Mini Soccer Pitch at Ecroignard                              | Completed   |                                 |
| 62 | Mini Soccer Pitch at Belle Rose Community Centre - Clemencia | completed   |                                 |
| 63 | Mini Soccer Pitch near Médine Recreational Shelter           | completed   |                                 |
| 64 | Fencing of Bel Etang Football Ground                         | completed   |                                 |
| 65 | Fencing of Camp de Masque Football Ground                    | completed   |                                 |
| 66 | Toilet Block at Olivia                                       | completed   |                                 |
| 67 | Jogging Track at Camp de Masque Pavé                         | completed   |                                 |
| 68 | Construction of Drain - 318 m                                | completed   |                                 |
| 69 | Cleaning of Drain - 1.8 KM                                   | completed   |                                 |
| 70 | Cleaning of Rivers - 10 KM                                   | completed   |                                 |
| 71 | Bel Air Market Fair - Phase 1                                | completed   | Awaiting completion of CEB work |
| 72 | Bel Air Market Fair - Phase 2                                | In Progress |                                 |

LIST OF VEHICLES AND EQUIPMENT

| Type  | Quantity                   |
|---|----------------------------|
| 1. Scavenging lorry                         | 16                         |
| 2. Street lighting lorry                    | 3                          |
| 3. Dumper                                   | 4                          |
| 4. Roller                                   | 2                          |
| 5. Lorry with Crane                         | 1                          |
| 6. Bitumen Sprayer                          | 1                          |
| 7. Chemical Sprayer                         | 2                          |
| 8. Air Compressor (old)                     | 1                          |
| 9. Rotary Hammer                            | 1                          |
| 10. Vans (4 x 4)                            | 2                          |
| 11. Bobcat                                  | 2 ( 1 New with Attachemnt) |
| 12. Ride on Mower (Tractor)                 | 1                          |
| 13. Van (2 x 4)                             | 1                          |
| 14. Car BMW x 4 – Chairman’s car            | 1                          |
| 15. Lorry with bitumen tank                 | 1                          |
| 16. Lorry (transport labour on site)        | 3                          |
| 17. Lorry (dual use) (with bascule)         | 1                          |
| 18. Trailer (Bobcat roller and herbiciding) | 4                          |
| 19. Lorry (attached to Welfare Department)  | 1                          |
| 20. Bus                                     | 1                          |
| 21. Car (Nissan Micra)                      | 1                          |
| 22. MST/JCB                                 | 1                          |

# **THE LAND USE AND PLANNING DEPARTMENT**

The Land Use and Planning Department is setup under Section 67 (1) of the Local Government Act (LGA) 2011 (as subsequently amended) and is commonly known as the Land Use and Planning Department. It consists of 19 persons as follows:

- Ag. Head, Land Use and Planning Department
- One Planning & Development Officer
- Four Planning and Development Inspectors
- One Building Inspector
- Five Assistant Building Inspectors
- Seven Planning and Development Assistants
- One Youth Employment Programme Trainee

## **Functions of Land Use and Planning Department**

The Department is responsible for all matters pertaining to the development of land as provided in the Town and Country Planning Act 1954 (as subsequently amended), the Planning & Development Act 2004, the Building Control Act 2012 and Environment Protection Act 2002.

As such, the department is responsible for the following:

1. To check and process applications for Building and Land Use Permit (BLP), Outline Planning Permission (OPP) and for the installation of motors/engines within a prescribed delay from the date of application.
2. To make recommendations of the above-mentioned applications to the Permits & Business Monitoring Committee (PBMC).
3. To attend promptly and diligently into complaints from members of the public regarding illegal development of land.
4. To advise members of the public/applicants on BLP applications with regard to existing guidelines/laws.

5. To monitor proposed developments projects for which BLP has been issued by the District Council and to ensure compliance with the conditions laid down in the BLP, EIA License, PER amongst others.
6. To issue compliance, completion certificate where a building has been erected after obtaining a BLP from the Council within prescribed delay from the date of application.
7. To issue notices for infringement of the Town and Country Planning Act 1954 (as subsequently amended), the Planning and Development Act 2004, the Building Control Act 2012, Morcellement Act and Local Government Act 2011 (as subsequently amended).
8. To initiate legal proceedings at the level of the District Court, Intermediate Court, Supreme Court as and when required.
9. To submit views/recommendations to the Morcellement Board of the Ministry of Housing and Lands, to the Land Conversion Committee of the Ministry of Agro-Industry & Fisheries, the Ministry of Environment, Sustainable Development and Disaster and Beach Management for EIA License and PER.
10. To submit views to the Valuation Department for the assessment of properties.
11. To effect development control to ensure that developments are properly implemented such that the overall character and amenity of the adversely affected.
12. To promote public awareness and participation in planning.
13. To attend the Environment and Land Use Appeal Tribunal (ELAT) in respect to appeal cases.
14. To represent the Council in meetings related to building developments such as Morcellement Board, Land Conversion Committee, EIA/PER Committees amongst others.

### **Processing & Determination of Applications**

The District development is managed by GIS technology and applications are being worked out using GIS Maps and archiving. This has added value and been helpful in the administrative and technical processes in dealing with applications.

GIS technology has given a new dimension to assessment by allowing the viewing of the application in an actual map and all documents uploaded in the system are viewable concurrently.

The GIS technology helps us in getting accurate information on surroundings of site thus saving us time. It also adds relevant map layers to existing maps which is known as overlay.

Please find attached statistics with regards to applications obtained for the period of July 2021 to June 2022.

| <b>Permit Type</b> | <b>Cluster</b> | <b># Approved</b> | <b># Refused</b> | <b># In Progress</b> | <b># Total</b> |
|--------------------|----------------|-------------------|------------------|----------------------|----------------|
| <b>BLUP1</b>       | Residential    | 1,441             | 458              | 224                  | 2,123          |
| <b>BLUP2</b>       | Residential    | 508               | 163              | 33                   | 704            |
| <b>BLUP3</b>       | Commercial     | 92                | 132              | 51                   | 275            |
|                    | Industrial     | 14                | 42               | 14                   | 70             |
|                    | Residential    | 4                 | 7                | 2                    | 13             |
|                    | Services       | 9                 | 19               | 5                    | 33             |
|                    | Sui Generis    | 17                | 33               | 11                   | 61             |
| <b>OPP</b>         |                | 1                 | 0                | 0                    | 2              |
| <b>Total</b>       |                | 2,086             | 854              | 340                  | 3,281          |

One application for Outline Planning Permission cancelled.

Find attached graphical representation of the data above.

# THE WELFARE DEPARTMENT

The Welfare Department is responsible for the management of welfare activities and organization of Social, Cultural, Civic and Sports activities within the District Council area for the benefits of its inhabitants.

Welfare, in itself, is a vast concept which comprises several pertinent issues related to the well-being or efforts by government and institution generally geared to ensure physical, social, healthy, safe and financially secured well-being.

With a limited budget and despite being under staff the Welfare Department successfully managed to implement all the decisions of the Council

## WORKFORCE OF THE WELFARE DEPARTMENT IN FINANCIAL YEAR 2021/2022

| SN | POST                       | NUMBER IN POST | Remarks |
|----|----------------------------|----------------|---------|
| 1  | Principal Welfare Officer  | 1              |         |
| 2  | Senior Welfare Officer     | 1              |         |
| 3  | Welfare Officer            | 1              |         |
| 4  | Sewing Class Supervisor    | 1              |         |
| 5  | Gardeners                  | 3              |         |
| 6  | Handy Workers              | 2              |         |
| 7  | Sewing Mistress            | 15             |         |
| 8  | Management Support Officer | Nil            |         |

### National Festivals

#### Assistance to Socio-Cultural Organisations

The Council has maintained its long tradition in assisting Socio Cultural Organisations in the celebration of National Festivals such as Cavadee, Mahashivratri, Ugaadi, Eid, Ganesh Chaturthi and at the same end helping its inhabitants in fulfilling their spiritual duties.

The Council provided assistance in terms of logistic supports such a patching works, cleaning and mowing of river banks, places of worships, temporary lighting, spreading of crusher run, placing of flags and poles and scavenging services.

Moreover, this year the Council maintained the financial grants which were allocated to religious bodies as a symbolic contribution from the Council.



### **Divali Celebration**

Divali Nite was held on 30 October 2021 in collaboration with Village Council Poste de Flacq with local Artists.

### **Inauguration of the New Administrative Building of the District Council of Flacq**



One of the latest achievement of the District Council of Flacq is the Inauguration of the New Administrative building of the District Council of Flacq which was held on Thursday 10 February 2022 by the Hon Pravind Kumar Jugnauth Prime Minister of the Republic of Mauritius in the presence of Dr the Hon Mohammad Anwar Husnoo, Vice-Prime Minister, Minister of Local Government and Disaster Risk Management.

The building having a circular form has a ground floor area of about 930 M<sup>2</sup> and similar area covers the 1<sup>st</sup> floor. The Ground Floor consist of the Operational & Service Departments (Finance, Public Infrastructure, Public Health and Public Welfare Departments). The 1<sup>st</sup> floor comprises of the Administrative section, the Council Room and Chairperson's Office.



### Inauguration Ceremonies

One of the objectives of the Council is to provide amenities in villages for the welfare and benefit of the inhabitants. Several such projects at grass root level were implemented by the Council and inauguration ceremonies were organised by the Welfare Department. Such projects include Recreational Shelter, Gyms, and Mini Synthetic Soccer Pitches.

| SN | Inauguration Ceremonies   | Date Held         | Remarks |
|----|---|-------------------|---------|
| 1  | Inauguration of Sebastopol Mini Synthetic Soccer Pitch            | 01 September 2021 |         |
| 2  | Inauguration of Ecroignard Mini Synthetic Soccer Pitch            | 01 September 2021 |         |
| 3  | Inauguration of Bonne Mere Mini Synthetic Soccer Pitch            | 15 September 2021 |         |
| 4  | Inauguration of Belle Rose Clemencia Mini Synthetic Soccer Pitch  | 19 October 2021   |         |
| 5  | Inauguration of Trou D'Eau Douce Mini Synthetic Soccer Pitch      | 22 October 2021   |         |
| 6  | Inauguration of GRSE Recreational Shelter                         | 27 October 2021   |         |
| 7  | Inauguration of Laventure Mini Synthetic Soccer Pitch             | 30 October 2021   |         |
| 8  | Inauguration of Camp Ithier Mini Synthetic Soccer Pitch           | 17 November 2021  |         |
| 9  | Inauguration of Père Egan Stadium – Camp de Masque                | 16 March 2022     |         |
| 10 | Inauguration of Mare La Chaux Children Playground & Family Corner | 28 March 2022     |         |
| 11 | Inauguration of Poste de Flacq Gym                                | 25 May 2022       |         |



**Inauguration of GRSE Recreational Shelter (27 October 2021)**



**Inauguration of Sebastopol Mini Synthetic Soccer Pitch & Inauguration of Ecoignard Mini Synthetic Soccer Pitch (01 September 2021)**



**Inauguration of Poste de Flacq Gym(25 May 2022)**



**Inauguration of Laventure Mini Synthetic Soccer Pitch (30 October 2021)**

### **Christmas Celebration**

Due to sanitary restrictions in connection with the prevalence of the COVID-19 pandemic, mass event could not be organized during the Christmas season. However, toys were purchased by the District Council of Flacq and were distributed to children in collaboration with the Village Council of Brisée Verdiere and the Village Council of Camp de Masque.



**Christmas Celebration (December 2021)**

### **District Council Bus**

The District Council Bus was regularly put at the disposal of Socio Cultural Organisations, Women Associations and Senior Citizens Associations for Outings through Village Councils. The service of the District Council Bus was highly demanded throughout the year as same was provided free of charge.

### **Sewing Class Activities**

One of the activities of the Welfare Department is the running of Sewing Classes in Village Halls and Sub Halls. Actually, there are 15 Sewing Mistresses on establishment of the Council and are responsible for 15 sewing classes. Unfortunately, the sewing classes have not the attendance of students required. It is therefore recommended that sewing classes be phased out.

### **Social Halls**

The Welfare Department is also responsible for the Management of Social Halls. There are four Social Halls actually under the responsibility of the Council (Welfare Dept.) which are namely, Camp De Masque Pave Social Hall, Trou D'Eau Douce Recreational Shelter, Central Flacq Multi-Purpose Hall and Bon Accueil Multi-Purpose Hall. These Social Halls were usually put at the disposal of public for wedding ceremonies and receptions against payment of related fees to the Council.

Moreover, Social Halls were provided free of charge to Government Institutions and Parastatal Bodies for holding of official functions. Same were also provided free of charge to Religious Associations, NGOs and Public for fund raising activities and social gathering upon the approval of the Council.

### **Yoga, Zumba, Aerobic, Gym and Self-Defence Classes**

The Welfare Department provides for Yoga, Zumba, Aerobic, Gym and Self defence classes free of charge. There are 6 Gyms that fall under the Welfare Department. Classes for Yoga, Zumba, Aerobic and Self-Defence are delivered by instructors in different villages.

### **Maintenance of Playfields, Green Spaces and Leisure Parks**

The Welfare Department is also responsible for the cleaning and mowing of playfields, green spaces and children gardens. Despite limited resources, maximum has been done to deliver a satisfactory service to the inhabitants.

Actually there are 3 gardeners in post in the Welfare Department and 2 handy workers. They are normally called upon to effect mowing and cleaning works of green spaces, children gardens, football grounds and playfields. The Council is actually responsible for the maintenance of 38 football grounds, 24 recreational parks, 40 children gardens and 16 volleyball pitches. Football Grounds are mowed every 18 to 25 days interval. The borders of Football Grounds, Children Garden and Leisure Parks are mowed in 30 days interval.

# **THE PUBLIC HEALTH DEPARTMENT**

## **1.1 OBJECTIVES**

The Public Health Department serves the purpose and the function of the local authority through:

- Promotion of the social, economic, environmental and well-being of the local community;
- Improve the overall quality of life of people in the local community;
- Ensure that services and facilities provided by the Department are accessible and equitably distributed;
- Ensure that resources are used efficiently and effectively to best meet the needs of the local community;
- The cleaning and sweeping of main roads;
- The removal from any public place or road of any dead animal and the safe disposal of any carcass or dead body of such animal;
- The removal of any physical obstruction on road reserves;
- The control, removal or alteration of advertisements;
- The collection and conveyance of waste to disposal sites or waste management facilities;
- The provision, maintenance, management and regulation of places of public places, cemeteries and auction, public markets and fairs, other than trade fairs and exhibitions which may be organized with the approval of the Minister to whom responsibility for the subject of consumer protection is assigned, pursuant to any regulations made under the Consumer Protection (Price and Supplies Control) Act or any other relevant enactment;
- The maintenance and improvement of public buildings including lavatories, open and dedicated to the use of the public, except for public buildings which are the property of the State;
- The management, maintenance and improvement of public, crematoria and cremation grounds;
- The control of premises used for commercial, industrial, professional and other related activities;
- For the control of pollution causing a public or private nuisance;
- For the, regulation and control of the conduct of business activities, other than those regulated by other licensing authorities, within its administrative area;
- For the provision, maintenance, control and management of traffic Centre's, including bus stations, stands for lorries and other public vehicles;
- For necessary action to ensure that the buildings and plots of land along roads are properly kept, regularly maintained and embellished;
- Ensure cleaning of greenspaces under the administrative area of the Council.
- Carry out regular rodent control to ensure that there is no proliferation of rats.
- Carry out herbicide spraying along lateral roads, one metre from footpath/pavement, in the yard of all premises under the administration of the Council. The service is provided in all the villages as to prevent overgrowth of noxious vegetation.
- Carrying out sensitization campaign in company of Police De L'Environnement on use of biodegradable plastic products.

## **2.0 REFUSE COLLECTION**

### **2.1 Scavenging service**

Collection and disposal of residential and commercial refuse is an essential service which is implemented by the Public Health Department for the enhancement of the living.

Services are delivered in accordance with the ever changing expectations of both the authority and the local community.

A weekly scavenging service is provided to all households (approximately 39000 households) in the 23 villages under this Council jurisdiction and a daily service is provided to the village centre of Central Flacq and Bel Air.

The Council has contracted out the following village regarding scavenging service including lopping of branches, herbiciding, mowing of grass and collection of illegal dumping, used up tyres, bulky waste and e-waste yearly.

The village of Trou D'Eau Douce is fully contracted out and there is daily collection of refuse and sweeping in the main road and collection of refuse from residential zone is twice weekly. Part of the Central Flacq village is contracted out especially the commercial areas and the village centre. Sweeping and collection is twice daily.

About 25420 Tons of household waste was collected and transported to the transfer station during the period July 2021 to June 2022. The waste also includes green waste (garden waste) and waste emanating from illegal dumping sites and places representing an eyesore in public places.

All the scavenging lorry are equipped with a GPS tracker which enables a better control on their movement in the respective scavenging zones and increase efficiency in the output of the service.

The GPS software package has also enabled us to bring down the overtime cost, as all records of the trip history and the time of operation are available and can be consulted when authorizing claims.

### **2.2 Special services for specific events**

#### **2.2.1 *Festival and Religious ceremonies***

Special arrangements are made to cater for the additional input of work which is required during festive periods and special events like religious ceremonies. A prompt and effective program of work for collection of refuse and sweeping of the surroundings is established to give satisfaction to the public at large.

### **2.2.2 E-Waste**

E-waste is a popular, informal name for electronic products nearing the end of their "useful life". Computers, copiers, fax machines, televisions, laptops, printers, cell phones, cables, and electronic appliances are common unwanted electronic products. Many of these products can be reused, refurbished, or recycled.

There is no clear definition for e-waste; for instance, whether or not items like microwave ovens and other similar "appliances" should be grouped into the category has not been established. However, the special collection program will include all appliances.

Certain components of some electronic products contain materials that render them hazardous, depending on their condition and density. For instance, non-functioning CRTs (cathode ray tubes) from televisions and monitor are hazardous. If these items are disposed in landfills or, worse, dumped illegally, potentially toxic components may contaminate our ground water or pollute our environment.

However, the participation of the Ministry of Local Government and Ministry of Environment Solid Waste Management and Climate Change is required on this issue. The wastes have to be collected and deposited at the La Laura Transfer Station for onwards dismantling and recycling through the services of a private contractor appointed by the Ministry of Environment Solid Waste Management and Climate Change. No E waste collection has been done for this financial year.

### **2.2.3 Bulky Waste Campaign**

At least once yearly, a special bulky waste collection is carried out in all the villages. This enables the residents to get rid of waste like old furniture, mattresses, broken electrical appliances, etc., usually set aside in their backyard and which becomes a harboring place for mosquitoes and rodents. Such an exercise was carried out during September 2021 to November 2021 whereby 295 trips of waste were removed.

### **2.2.4 SPECIAL CLEANING IN THE CONTEXT OF WORLD CLEAN UP DAY**

In the context of "The World Clean Up Day" and the Centralised Cleaning Coordination (3Cs) Campaign launched by the Central Government, The District Council of Flacq carried out a series of activities comprising of Clean Up, Embellishment programmes and Bulky Waste Collection. Several greenspaces owned by the Council which were in an abandoned state and overgrown with noxious vegetation have been cleaned and upgraded by placing pine poles, benches, planting of ornamental plants, grasses at Bramsthan, Camp de Masque and St Julien Village. Fresque murale painting was also done in certain villages like Poste De Flacq, Camp Marcelin and Camp de Masque.

**2.2.5 NATIONAL CLEAN UP AND EMBELLISHMENT CAMPAIGN IN COLLABORATION WITH MAURI FACILITIES MANAGEMENT CO. LTD**

Mauri-Facilities Management Co Ltd, a private company (a subsidiary of Landscape Mauritius) has been directed, under the Covid-19 Economic Recovery Plan has deployed 81 general workers to the District Council of Flacq fully equipped in undertaking activities such as general cleaning works, bulky waste collection, cleaning campaigns and embellishment projects. The assistance of the Centralised Cleaning Committee (3C) has been solicited accordingly in the preparation of an Action Plan which covers the 23 villages in the District Council of Flacq administrative area.

**2.2.6 Collection of tyres**

A program was established to collect tyres from vulcanization workshops in order to prevent the used tyres to end up in barelands and cremation grounds and become a source of nuisance. The service is provided on a regular interval and about 5085 tyres were collected and carted away from July 2021 to June 2022.

**2.2.7 Green Waste & Lopping of branches**

The collection of green waste and lopping of branches are current features we deal with. About 436 additional trips were effected for carting away of green waste from households, educational institution and public places where special cleaning is carried out by the Council or other Ministries.

**2.3 Lorry Service against payment**

A paid lorry service is provided by the Council for inhabitants requiring urgent intervention for collection of refuse emanating from general cleaning of their premises or related activities. Same is charged as follows:

**SCHEDULE (Regulation 20) of the District Council of Flacq (Collection and Disposal of Refuse) Regulations 2013**

- 1. For the removal of refuse resulting from general cleaning of household premises.  
1 lorry load or fraction of it ..... Rs 1,000 without labour

**3.0 MARKET & FAIRS**

There is one Market and three Fairs within our Council jurisdiction:

| SN | Market/Fair          | Days of Operation               | Vegetables | Hab & others |
|----|----------------------|---------------------------------|------------|--------------|
| 1  | Central Flacq Market | Every day (including foodcourt) | ✓          | ✓            |
| 2  | Central Flacq Fair   | Wednesdays & Sundays            | ✓          | ✓            |
|    |                      | Every day except Mondays        |            | ✓            |

|   |                          |                        |   |   |
|---|--------------------------|------------------------|---|---|
| 3 | Lallmatie Fair           | Wednesdays & Saturdays | ✓ | ✓ |
| 4 | Camp de Masque Pave Fair | Saturdays              | ✓ | ✓ |

However, the activities at Camp De Masque Pave Fair has been reduced drastically the Village Council of Camp de Masque Pave has the intention to close the fair.

Besides providing a service to the community, the market and fairs are also a source of revenue for the Council.

## **4.0 ENVIRONMENT**

### **4.1 Bareland**

Overgrown vegetation is associated with many problems, which if ignored, can be disastrous to our community. This issue is not only the concern of the authorities but should be the advocacy of the public at large. The unused area of land that has become overgrown is the causative agent of several nuisances. Wastelands have a negative impact on surrounding properties and neighbourhood. Buyers and economic operators may be deferred by the presence of wastelands in the region as it gives rise to an anxiety of insecurity and health hazards, thus, defacing the image of the area both socially and economically. The problems which are often associated with overgrown lands are as follows:

- Hiding place for thieves and other persons with suspicious behaviour constituting a potential hazard to neighbouring inhabitants.
- Sites commonly used by drug addicts to carry out illicit activities.
- Constitutes a breeding ground for vermins, mosquitoes, rodents such as rats and mice which may be vector of diseases.
- In wet seasons, these lands tend to be breeding grounds for mosquitoes and this can significantly increase the outbreak of vector borne diseases like Chikungunya, Dengue Fever, Malaria and very recently Zika, in our community.
- In dry seasons these lands become a fire hazard which can quickly spread to adjacent properties.
- Used as illegal dumping sites, which apart from being an eyesore, may be linked to nuisances such as odour, flies (vector of disease), and feeding place for vermins and mosquitoes.
- Overgrown vegetation protruding on public pathways may obstruct inhabitants' access to these footpaths. Moreover, they can obstruct traffic control devices thus causing a safety hazard to pedestrians and drivers.

#### **4.1.1 Actions initiated on overgrown barelands**

No. of warning notices served for cleaning of barelands – 333

No. of barelands cleaned by the council- 59

#### **4.1.2 Rodent Control**

Rat bites and scratches can result in disease and rat-bite fever. Rat urine is responsible for the spread of leptospirosis, which can result in liver and kidney damage. It can also be contracted through handling or inhalation of scat. Complications include renal and liver failure, as well as cardiovascular problems.

Lymphocytic choriomeningitis (LCMV), a viral infectious disease, is transmitted through the saliva and urine of rats. Some individuals experience long-term effects of lymphocytic choriomeningitis, while others experience only temporary discomfort.

One of the most historically dangerous rat-borne diseases is the bubonic plague, also called "Black Plague," and its variants. Transfer occurs when fleas from the rat's bite human beings. Fleas transported on rats are considered responsible for this plague during the Middle Ages, which killed millions. From the transmission of bubonic plague to typhus and hantavirus, rat infestations can prove harmful to human health.

Rats also are a potential source of allergens. Their droppings, dander and shed hair can cause people to sneeze and experience other allergic reactions.

Diseases transmitted by rats fall into one of two categories: diseases transmitted directly from exposure to rat-infected feces, urine or bites and diseases indirectly transmitted to people by an intermediate arthropod vector such as fleas, ticks or mites.

An effective rodent control program is being carried out thrice yearly by the council in all the 23 villages to prevent the proliferation of rats.

#### **5.0 Herbicide Spraying**

Herbicide spraying is carried out as per an established program of work for roadsides within our villages except classified roads as follows:

|             |                   |            |                               |
|-------------|-------------------|------------|-------------------------------|
| Pick up van | Motorised Sprayer | One driver | Two Chemical sprayer Operator |
| Twaite      | Motorised Sprayer | One driver | Two Chemical sprayer Operator |

The Council has the responsibility for herbiciding in 22 villages within its administrative area. Herbiciding is carried out thrice in each village which however is delayed due to rainy days, absenteeism and break down of vehicles.

#### **6.0 Cemeteries, Cremation Grounds & Crematoriums**

There are 21 BGAs posted in the cemeteries and 6 Incinerator Operators. Besides effecting burials, the BGAs maintain cleanliness and are also detailed to clean cremation grounds. In

June 2015, Laventure Crematorium started operation. There are 3 crematoriums in the District Council of Flacq jurisdiction that is at Laventure, Medine Camp De Masque and Beau Champs. To better serve the community and to protect our environment and reduce the felling of trees for cremation in traditional pyres, the Council is now operating three Crematoriums in Laventure, Beau Champ and Medine. Following the budget speech 2021-2022, has approved the setting up of a new incinerator at Mare La Chaux.

The time of incineration is fixed as follows; 0930hrs, 1230hrs & 1500hrs. All reservations for incinerations are made on a mobile phone meant for this specific purpose (59296103). The public is advised that the time schedule relates to the time incineration takes place and they have to reach the Crematorium Hall 30 minutes before the scheduled time. Please find below the details of Incinerations effected:

### **No. of Incinerations in Crematoriums for period July 2021 to June 2022**

|                        |            |
|------------------------|------------|
| Laventure Crematorium  | 386        |
| Beau Champ Crematorium | 209        |
| Medine Crematorium     | 236        |
| <b>TOTAL</b>           | <b>831</b> |

### **No. of Burials in Cemeteries for period July 2021 to June 2022**

|                                |            |
|--------------------------------|------------|
| Trois Illots Cemetery          | 156        |
| Trou D'Eau Douce Cemetery      | 69         |
| Medine Camp De Masque Cemetery | 34         |
| Beau Bois Cemetery             | 26         |
| Flacq Point Cemetery           | 19         |
| Choisy Cemetery                | 4          |
| Sebastopol Cemetery            | 4          |
| <b>TOTAL</b>                   | <b>312</b> |

## **7.0 TRAFFIC CENTRE AND PUBLIC CONVENIENCES**

### **7.1 Central Flacq Traffic Centre**

There is only one traffic centre situated in the village of Central Flacq. It is one of the main Traffic Centre in the Eastern part of the Island. Contracted services ensure the maintenance and cleaning of the tarmac and toilet blocks.

## **7.2 Public toilet facilities**

The seven public toilets are located as follows:

1. Nr ex-fire station, Central Flacq
2. La Gare, Poste de Flacq
3. Alain Noel square, GRSE
4. Waterfront, GRSE
5. Nr Police Station, Lalmatie
6. Toilet block, Central Flacq Traffic Centre
7. Toilet Block, Laventure Football ground

All these sites are cleaned and maintained by contracted services.

There has been new construction of Public toilets at Bon Accueil, St Julien Villages and near Olivia Cemetery.

## **8.0 TRADE FEES**

Payment, renewal and issue of Business Registration Card for trade fees and for exempt development are under the purview of Corporate and Business Registration Department (CBRD) as from January 2020.

## **9.0 PROSECUTION**

During the course of their duties, the Health Inspectorate cadre are meant to enforce the following Regulations and Acts:

- The District Council of Flacq (Fair) Regulations 2016
- The District Council of Flacq (Market) Regulations 2016
- The district council of Flacq (Auction sale Regulations )2017
- The District Council of Flacq (Collection and Disposal of Refuse) Regulations 2013
- The District Council of Flacq (Traffic Centre) Regulations 2015
- The Local Government (fees) Regulations 2019
- The District Council of Flacq (Cemetery/Crematorium) Regulations 2015
- Part of Environment Protection Act 2002
- The Local Government Act 2011

## **Notices and contraventions served for period July 2021 to June 2022**

No. of cases lodged by Health Department – Nil (Regulations have to be amended as per letter from Ministry)

No. of contraventions established – 89

# **FINANCE DEPARTMENT**

## **OPERATIONAL AND SERVICE DELIVERY PLAN**

There are six departments which are involved for the efficient discharge of the Council's duties

- 1) Administration Department
- 2) Finance Department
- 3) Land Use and Planning Department
- 4) Public Infrastructure Department
- 5) Public Health Department
- 6) Welfare Department

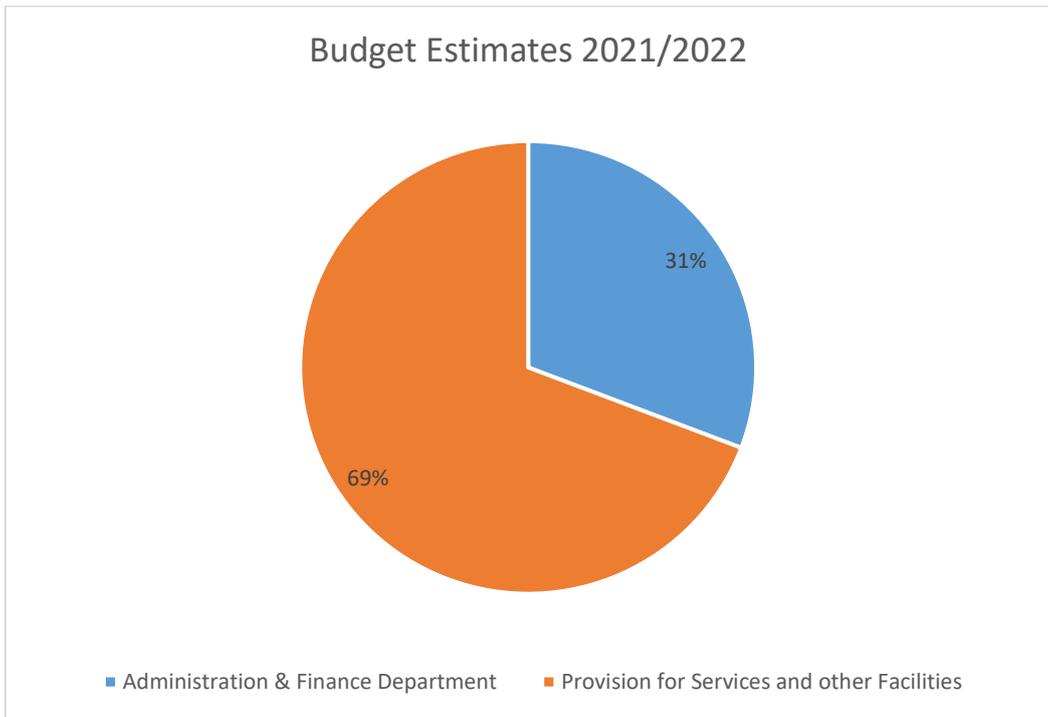
For proper planning, organising, control, monitoring and communication of Council's activities both the District Council and the Village Council prepares an Annual Estimates of Revenue and Expenditure which requires prior approval of the Council and the Minister of Local Government and Disaster Risk Management.

Following amendment brought to the Local Government Act 2011 through the Finance and Audit (amendment) Act 2015 and the Finance (Miscellaneous Provisions) Act 2015, budgets are being prepared by using the Line Budgeting.

Under the line budgeting, the Administration and Finance Departments are being grouped under one program as the Administration and Finance Department whereas Public Infrastructure Department, Public Health Department, Land Use and Planning Department and Welfare Department are grouped under Provision of Services and Other Facilities.

The Budget Estimates were prepared for financial year 2021/2022 as under.

|  | Financial Year 2021/2022 |                   |
|--|--------------------------|-------------------|
|  | Amount<br>Rs.000         | % of Total Budget |
| <b>Administration &amp; Finance Department</b>     | <b>99,805</b>            | <b>28</b>         |
| <b>Provision for Services and other Facilities</b> | <b>224,400</b>           | <b>72</b>         |
| <b>TOTAL</b>                                       | <b>324,205</b>           | <b>100</b>        |



# THE DISTRICT COUNCIL OF FLACQ

## INDEX - FINANCIAL STATEMENTS

| No | Content   | Page |
|----|---|------|
| 1  | Statement of Financial Position                                 | 75   |
| 2  | Statement of Financial Performance                              | 75   |
| 3  | Cash Flow Statement   | 77   |
| 4  | Statement of Equity   | 78   |
| 5  | Budget Comparative Statement                                    | 79   |
| 6  | Notes to the Accounts -<br>Note No 1 - Related Party Disclosure | 82   |
| 7  | Note No 2 - Statement of Property Plant and<br>Equipment        | 86   |
| 8  | Notes to the Accounts   | 87   |
| 9  | Accounting policies   | 97   |

**DISTRICT COUNCIL OF FLACQ**  
**STATEMENT OF FINANCIAL POSITION AS AT 30 JUNE 2022**

|  | Notes | 2021/2022   |                    | 2020/2021   |                    |
|--|-------|-------------|--------------------|-------------|--------------------|
|  |       | RS          | RS                 | Rs          | Rs                 |
| <b>ASSETS</b>  |       |             |                    |             |                    |
| <b>Current Assets</b>                                |       |             |                    |             |                    |
| Cash And Cash Equivalents                            | 3     | 77,763,569  |                    | 74,710,028  |                    |
| Receivables From Exchange Transactions               | 4     | 5,328,281   |                    | 4,282,941   |                    |
| Receivables From Non-Exchange Transactions           | 8     | 1,967,031   |                    | 1,466,225   |                    |
| Inventories  |       | 2,290,827   |                    | 1,662,617   |                    |
| <b>Total Current Assets</b>                          |       |             | 87,349,709         |             | 82,121,811         |
| <b>Non Current Assets</b>                            |       |             |                    |             |                    |
| Long Term Receivables From Exchange Transactions     | 6     | 5,230,727   |                    | 5,809,822   |                    |
| Long Term Receivables From Non Exchange Transactions | 8     | 6,539,052   |                    | 8,231,794   |                    |
| Intangible Assets                                    | 10    | 78,488.00   |                    | 100,769     |                    |
| Property, Plant And Equipment                        | 2/2,1 | 645,387,565 |                    | 556,911,200 |                    |
| <b>Total Non-Current Assets</b>                      |       |             | 657,235,832        |             | 571,053,585        |
| <b>TOTAL ASSETS</b>                                  |       |             | <b>744,585,541</b> |             | <b>653,175,396</b> |
| <b>LIABILITIES</b>                                   |       |             |                    |             |                    |
| <b>Current Liabilities</b>                           |       |             |                    |             |                    |
| Trade And Other Payables From Exchange Transactions  | 11    | 34,228,266  |                    | 36,749,936  |                    |
| Sundry Deposits Account                              | 13    | 3,621,278   |                    | 3,886,054   |                    |
| Employment Benefits Obligations                      | 14    | 4,527,116   |                    | 4,403,880   |                    |
| Payment received in advance                          | 16    | 69,000      |                    | 170,750     |                    |
| <b>Total Current Liabilities</b>                     |       |             | 42,445,660         |             | 45,210,619         |

|   |    |               |                    |                    |
|---|----|---------------|--------------------|--------------------|
| <b>Non Current Liabilities</b>                      |    |               |                    |                    |
| Trade And Other Payables From Exchange Transactions | 12 | 16,811,292    |                    | 10,006,652         |
| Non Current Employee Benefits Obligations           | 15 | 487,763,984   |                    | 382,688,670        |
| <b>Total Non-Current Liabilities</b>                |    |               | <b>504,575,276</b> | <b>392,695,322</b> |
| <b>TOTAL LIABILITIES</b>                            |    |               | <b>547,020,937</b> | <b>437,905,942</b> |
| <b>NET ASSETS</b>                                   |    |               | <b>197,564,604</b> | <b>215,269,455</b> |
| <b>EQUITY</b>                                       |    |               |                    |                    |
| General Fund Accumulated Reserves                   |    | 629,170,554   |                    | 629,170,554        |
|   |    | - 431,605,950 |                    | - 413,901,099      |
| <b>TOTAL EQUITY</b>                                 |    |               | <b>197,564,604</b> | <b>215,269,455</b> |

-----  
 --  
 R. JUGOO

**CHAIRPERSON**

-----  
 D. GOPAUL

**CHIEF EXECUTIVE**

**STATEMENT OF FINANCIAL PERFORMANCE as at 30 June 2022**

|   | Notes | 2021/2022   |                    | 2020/2021   |                    |
|---|-------|-------------|--------------------|-------------|--------------------|
|   |       |             |                    | Rs          | Rs                 |
| <b>Revenue From Non-Exchange Transactions</b>       |       |             |                    |             |                    |
| Government Grants                                   |       | 296,149,622 |                    | 260,253,060 |                    |
| Government Capital Grants                           |       | 154,741,746 |                    | 106,267,813 |                    |
| Fines, Penalties and Surcharges                     | 21    | 350,000     |                    | 493,750     |                    |
| Trade Fees  |       | 17,622,125  |                    | 16,190,500  |                    |
| Advertising and Publicity Fees                      |       | 4,059,370   |                    | 2,881,060   |                    |
| Other Income  | 22    | 55,409      | 472,978,273        | 123,799     | 386,209,982        |
| <b>Revenue From Exchange Transactions</b>           |       |             |                    |             |                    |
| Rental Income                                       | 23    | 18,428,114  |                    | 13,455,323  |                    |
| Interest Income                                     | 24    | 547,718     |                    | 567,803     |                    |
| Bus Toll Fee  |       | 1,469,500   |                    | 846,000     |                    |
| Building and Land Use Permit Fee                    | 25    | 5,939,016   |                    | 4,532,627   |                    |
| Other Income  | 26    | 2,427,832   | 28,812,181         | 1,493,174   | 20,894,927         |
| <b>Total Revenue</b>                                |       |             | <b>501,790,454</b> |             | <b>407,104,909</b> |
| <b>Expenses</b>                                     |       |             |                    |             |                    |
| Compensation Of Employees                           | 27    | 228,514,808 |                    | 197,562,736 |                    |
| Remuneration of Councillors                         | 28    | 16,067,455  |                    | 16,395,944  |                    |
| Utilities Costs                                     | 29    | 34,235,251  |                    | 34,543,012  |                    |
| Motor Vehicle Expenses                              | 30    | 11,186,427  |                    | 10,931,259  |                    |
| Repairs and Maintenance                             | 31    | 10,730,918  |                    | 18,505,559  |                    |
| Cleaning and Security Services and related expenses | 32    | 58,943,965  |                    | 45,590,845  |                    |
| Grants and Subsidies                                | 33    | 6,725,552   |                    | 7,076,389   |                    |
| Sports, Social, Welfare and Cultural activities     | 34    | 1,461,537   |                    | 2,201,204   |                    |
| Professional and Legal Fees                         | 35    | 998,340     |                    | 1,019,290   |                    |
| General Expenses                                    | 36    | 3,793,729   |                    | 4,498,897   |                    |
| Depreciation and Amortisation                       | 37    | 56,285,437  |                    | 46,833,889  |                    |
| Provision for Bad debts                             |       | -           |                    | 9,534,625   |                    |
| <b>Total Expenses</b>                               |       |             | <b>428,943,419</b> |             | <b>394,693,649</b> |
| <b>SURPLUS / (DEFICIT)</b>                          |       |             | <b>72,847,034</b>  |             | <b>12,411,259</b>  |

**STATEMENT OF CASH FLOWS**  
**FOR THE FINANCIAL YEAR ENDING 30.06.2022**

|   | 2021/2022    |                    | 2020/2021    |                   |
|---|--------------|--------------------|--------------|-------------------|
|   | Rs           | Rs                 | Rs           | Rs                |
| <b>CASH FLOW FROM OPERATING ACTIVITIES</b>          |              |                    |              |                   |
| <b>Receipts</b>                                     |              |                    |              |                   |
| Government Grant                                    | 256,121,005  |                    | 245,077,548  |                   |
| Government Capital Grants                           | 194,770,363  |                    | 106,267,813  |                   |
| Government Other Grants                             |              |                    | 15,175,511   |                   |
| Fines, Penalties and Surcharges                     |              |                    | 312,625      |                   |
| Rental Income                                       | 17,218,001   |                    | 12,964,809   |                   |
| Interest Income                                     | 486,507      |                    | 815,493      |                   |
| Building and Land Use Permit Fee                    | 6,290,776    |                    | 4,532,627    |                   |
| Other Income  | 2,419,257    |                    | 1,616,973    |                   |
| Deposit Income                                      | 25,000       |                    |              |                   |
| Trade Fees  | 17,631,125   |                    | 15,706,500   |                   |
| Advertising and Publicity Fees                      | 3,890,220    |                    | 3,626,060    |                   |
| Bus Toll Fee  | 948,618      |                    | 949,250      |                   |
| Cash from other sources/Inflow                      | 7,001,352    | 506,802,224        | 783,898      | 407,829,108       |
| <b>Payments</b>                                     |              |                    |              |                   |
| Compensation Of Employees                           | 169,626,869  |                    | 179,503,235  |                   |
| Remuneration of Councillors                         | 15,898,889   |                    | 16,407,461   |                   |
| Grants and Subsidies                                | 798,788      |                    | 7,071,389    |                   |
| Supplies and Consumables                            | 109,089,209  |                    |              |                   |
| Social Benefits                                     | 33,326,155   |                    |              |                   |
| General Expenses                                    | 1,683,187    |                    | 4,296,458    |                   |
| Creditors   | 11,035,816   |                    |              |                   |
| Utilities Costs                                     |              |                    | 31,010,280   |                   |
| Motor Vehicle Expenses                              |              |                    | 9,793,445    |                   |
| Repairs and Maintenance                             |              |                    | 15,925,470   |                   |
| Cleaning and Security Services and related expenses |              |                    | 41,551,881   |                   |
| Sports, Social, Welfare and Cultural activities     |              |                    | 2,066,349    |                   |
| Professional and Legal Fees                         |              |                    | 465,125      |                   |
| Other Payments                                      |              | 341,458,912        | 22,259,807   | 330,350,900       |
| <b>Net cash flows from operating activities</b>     |              | <b>165,343,312</b> |              | <b>77,478,208</b> |
| <b>CASH FLOWS FROM INVESTING ACTIVITIES</b>         |              |                    |              |                   |
| Purchase of Property, Plant & Equipment             | -163,893,213 |                    | -107,127,620 |                   |
| Proceeds from sales of Property, Plant & Equipment  | 742,296      |                    | 0            |                   |
| Transfer of Council's Funds to Government           | -00          |                    | -19,000,000  |                   |

|   |                     |            |                     |
|---|---------------------|------------|---------------------|
| Car loan  | 861,146             | -1,388,556 |                     |
| <b>Net cash flows used in investing activities</b>          | <b>-162,289,771</b> |            | <b>-127,516,176</b> |
| <b>CASH FLOW FROM FINANCIAL ACTIVITIES</b>                  |                     |            |                     |
| Proceeds from Borrowings                                    |                     | 0          |                     |
| Repayments of Borrowings                                    |                     | 0          |                     |
| <b>Net cash flows used in financing activities</b>          |                     |            | <b>0</b>            |
| <b>NET INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENTS</b> | <b>3,053,541</b>    |            | <b>-50,037,968</b>  |
| Cash and Cash Equivalents at 01 July                        | 74,710,028          |            | 124,747,995         |
| <b>Cash and Cash Equivalents at 30 June</b>                 | <b>77,763,569</b>   |            | <b>74,710,027</b>   |

**Statement of Changes in Equity  
For the year ended 30 June 2022**

|   | General Fund<br>Rs | Revenue<br>Reserves<br>Rs | TOTAL<br>Rs        |
|---|--------------------|---------------------------|--------------------|
| <b>Balance as at 30 June 2021 brought forward</b>                           | <b>629,170,554</b> | <b>-413,901,099</b>       | <b>215,269,455</b> |
| Surplus/(deficit) for the period  |                    | 72,847,034                | <b>72,847,034</b>  |
| Adjustments in debtors a/c, non-current assets and other related provisions |                    | 236,500                   | <b>236,500</b>     |
| Amount recognised in respect of pension liability                           |                    | -96,371,148               | <b>-96,371,148</b> |
| Other Transfers to/from accumulated surplus                                 |                    | 5,582,763                 | <b>5,582,763</b>   |
| Net additions / adjustments during the year                                 |                    |                           | <b>0</b>           |
| <b>Balance as at 30 June 2022</b>   | <b>629,170,554</b> | <b>-431,605,950</b>       | <b>197,564,604</b> |
| <b><u>PREVIOUS YEAR'S COMPARATIVE</u></b>                                   |                    |                           |                    |
| <b>Balance as at 30 June 2020 brought forward</b>                           | <b>648,170,554</b> | <b>-364,010,380</b>       | <b>284,160,174</b> |
| Surplus/(deficit) for the period  |                    | 12,411,259                | <b>12,411,259</b>  |
| Transfer of Council's Funds to Government                                   | -19,000,000        |                           | <b>-19,000,000</b> |
| Adjustments in debtors a/c, non-current assets and other related provisions |                    | 1,287,807                 | <b>1,287,807</b>   |
| Amount recognised in respect of pension liability                           |                    | -63,786,176               | <b>-63,786,176</b> |
| Other Transfers to/from accumulated surplus                                 |                    | 196,390                   | <b>196,390</b>     |
| Net additions / adjustments during the year                                 |                    | 0                         | <b>0</b>           |
| <b>Balance as at 30 June 2021</b>   | <b>629,170,554</b> | <b>-413,901,099</b>       | <b>215,269,455</b> |

**BUDGET COMPARATIVE ANALYSIS  
AS AT 30.06.2022**

| VC_ACCOUNT_NAME                                    | Column2    | CP_AMOUNT_S<br>PENT | Variance  |
|--|------------|---------------------|-----------|
| Administration & Finance                           | RS         | RS                  | RS        |
| BASIC SALARY                                       | 28,928,324 | 27,791,158          | 1,137,166 |
| PRB - Salary                                       | -          | 5,745,712           | 5,745,712 |
| SALARY COMPENSATION - ADMIN AND FINANCE DEPT       | 10         | 1,749,013           | 1,749,003 |
| EXTRA REMUNERATION                                 | 8,724,000  | 2,420,957           | 6,303,043 |
| ACTING ALLOWANCE - ADMINISTRATION AND FINANCE DEPT | 25,000     | -                   | 25,000    |
| UNIFORMS ALLOWANCE AND PROTEC EQUIP                | 150,000    | 100,830             | 49,170    |
| ALLOWANCE TO CHDC DC AND VC COUNCILLORS            | 17,155,869 | 15,898,889          | 1,256,980 |
| OTHER ALLOWANCES                                   | 800,000    | 1,308,362           | 508,362   |
| CASH IN LIEU OF SICK LEAVE                         | 4,000,000  | 4,015,511           | 15,511    |
| END OF YEAR BONUS                                  | 2,777,985  | 3,966,859           | 1,188,874 |
| TRAVELLING COUNCILLORS                             | 225,000    | 168,566             | 56,434    |
| TRAVELLING AND TRANSPORT                           | 3,200,000  | 3,009,536           | 190,464   |
| OVERTIME   | 490,549    | 426,432             | 64,117    |
| FEES FOR TRAINING-SUBSCRIPTION AND CPD             | 75,000     | 68,154              | 6,846     |
| MEDICAL EXPENSES IMMUNISATION                      | 12,000     | -                   | 12,000    |
| PASSAGE BENEFIT                                    | 626,992    | 445,529             | 181,463   |
| CONTRIBUTION TO THE NSF NPF SAVINGS FUND           | 2,400,000  | 2,499,802           | 99,802    |
| CONTRIBUTION TO NSF NPF                            | 21,840     | 34,658              | 12,818    |
| CONTRIBUTION TO FAMILY PROTECTION SCHEME           | 469,000    | 451,005             | 17,995    |
| CONTRIBUTION TO PENSION FUND                       | 2,640,000  | 2,869,139           | 229,139   |
| CONTRIBUTION TO PASSAGE FUND                       | 5,000      | -                   | 5,000     |
| ELECTRICITY AND GAS CHARGES                        | 1,281,761  | 952,165             | 329,596   |
| CELLULAR PHONE                                     | 441,934    | 451,939             | 10,005    |
| TELEPHONE  | 1,600,000  | 1,280,966           | 319,034   |

|  |            |            |           |
|--|------------|------------|-----------|
| WATER CHARGES                                      | 276,849    | 207,182    | 69,667    |
| OFFICE EQUIPMENT - ADMINISTRATION AND FINANCE DEPT | 89,930     | 89,180     | 750       |
| POSTAGE  | 475,000    | 450,000    | 25,000    |
| OFFICE SUNDRIES                                    | 375,592    | 206,830    | 168,762   |
| E-GOV IN LAS (MAINTENANCE AND ENHANCEMENT COSTS)   | 1,500,000  |            | 1,500,000 |
| MAINTENANCE IT EQUIPMENT COMPUTERIASATION          | 789,072    | 724,953    | 64,119    |
| PEST CONTROL                                       | 35,000     | -          | 35,000    |
| PRINTING AND STATIONERY                            | 1,108,130  | 329,599    | 778,531   |
| BOOKS AND PERIODICALS                              | 15,000     | 6,870      | 8,130     |
| PUBLIC NOTICES                                     | 900        | -          | 900       |
| PUBLICATIONS-ANNUAL REPORTS                        | 325,000    | 265,086    | 59,914    |
| BEC FEES   | 362,838    | 234,485    | 128,353   |
| LEGAL AND PROFESSIONAL FEES                        | 820,125    | 474,480    | 345,645   |
| INSPECTION AND AUDIT FEES                          | 300,000    | -          | 300,000   |
| FINANCIAL AND BANK CHARGES                         | 191,507    | 150,822    | 40,685    |
| ELECTORAL EXPENSES                                 | 10,000     | 5,000      | 5,000     |
| COMMITTEE EXPENSES                                 | 119,575    | 122,965    | 3,390     |
| CHAIRMAN FUNCTION                                  | 51,740     | 29,805     | 21,935    |
| VILLAGE COUNCILS GRANTS                            | 6,000,000  | 6,000,000  | -         |
| GRATUITIES   | 4,542,221  | 4,700,802  | 158,581   |
| PENSIONS   | 9,400,000  | 10,025,755 | 625,755   |
| CONTRIBUTION TO ADC-CLGF AND OTHERS                | 270,000    | 200,000    | 70,000    |
|  | 103,108,74 |            |           |
|  | 4          | 99,878,998 | 3,229,746 |

## Programme 2

|              |               |               |              |
|--------------|---------------|---------------|--------------|
|              |               |               | -            |
| BASIC SALARY | 81,291,466.00 | 87,508,097.48 | 6,216,631.48 |

|   |               |               |              |
|---|---------------|---------------|--------------|
| UNIFORMS ALLOWANCE AND OTHER PROTECTIVE EQUIPMENT         | 2,704,382.54  | -             | 2,704,382.54 |
| OTHER ALLOWANCES  | 1,125,000.00  | 269,223.33    | 855,776.67   |
| OTHER ALLOWANCES  | 10,000.00     | 4,899.13      | 5,100.87     |
| END OF YEAR BONUS   | 6,892,065.83  | 7,403,120.13  | 511,054.30   |
| TRAVELLING AND TRANSPORT                                  | 9,100,000.00  | 8,976,107.81  | 123,892.19   |
| OVERTIME  | 8,124,403.00  | 8,058,365.62  | 66,037.38    |
| OVERTIME  | 350,000.00    | 296,098.39    | 53,901.61    |
| STAFF WELFARE   | 64,956.34     | 52,384.78     | 12,571.56    |
| MEDICAL EXPENSES IMMUNISATION                             | 12,000.00     | -             | 12,000.00    |
| LOCAL TRAINING AND SUBSCRIPTION AND CPD - WORK DEPT       | 75,000.00     | -             | 75,000.00    |
| PASSAGE BENEFIT.  | 1,607,245.00  | 1,429,511.61  | 177,733.39   |
| CONTRIBUTION TO NSF NPF                                   | 21,840.00     | 34,658.00     | 12,818.00    |
| CONTRIBUTION TO FAMILY PROTECTION SCHEME                  | 1,512,000.00  | 1,804,666.59  | 292,666.59   |
| CONTRIBUTION TO PENSION FUND                              | 9,264,000.00  | 10,940,327.54 | 1,676,327.54 |
| ELECTRICITY AND GAS CHARGES                               | 27,694,792.00 | 24,246,048.08 | 3,448,743.92 |
| WATER CHARGES   | 752,216.00    | 688,207.28    | 64,008.72    |
| FUEL AND OIL VEHICLES AND TYRES VEHICLES                  | 9,317,143.35  | 7,620,332.32  | 1,696,811.03 |
| RENT - DEPT   | 400,000.00    | 376,500.00    | 23,500.00    |
| MAINTENANCE OF NDU ASSETS                                 | 2,220,925.28  | 1,572,817.20  | 648,108.08   |
| SOCIAL HALL GREEN SPACES CHILDREN GARDEN PUBLIC LIBRARIES | 68,426.25     | 50,821.97     | 17,604.28    |
| MAINTENANCE OF TRAFFIC CENTRES                            | 4,820.00      | 4,820.00      | -            |

|   |              |              |              |
|---|--------------|--------------|--------------|
| REPAIRS AND MAINTENANCE OF VEHICLES                                     | 3,707,206.00 |              | 179,662.37   |
| MATERIAL FURNITURE FIXTURES FITTINGS GYM EQUIP AND BRUSH CUTTER WELFARE | 178,300.00   | 3,527,543.63 | 65,054.25    |
| MAINTENANCE OF FOOTBALL GROUND - PLAYGROUNDS - WORKD DEPT               | 667,688.95   | 503,964.10   | 163,724.85   |
| MAINTENANCE OF RIVERS CANALS DRAINS                                     | 232,693.25   | 127,135.49   | 105,557.76   |
| MATERIALS FOR RELIGIOUS AND CULTURAL ACTIVITIES                         | 21,665.00    | 29,837.60    | -8,172.60    |
| HERBICIDES - DEPT -   | 352,959.00   | 256,204.50   | 96,754.50    |
| PEST CONTROL  | 35,000.00    | -            | 35,000.00    |
| MATERIAL SPARE PARTS VEHICLES   | 1,000,000.00 | 1,211,419.35 | -211,419.35  |
| MATERIALS - SEWING CLASSES WELFARE                                      | 3,700.00     | 3,700.00     | -            |
| LOOSE TOOLS   | 293,965.49   | 119,376.53   | 174,588.96   |
| MAINTENANCE OF CEMETERIES   | 771,464.61   | 453,374.16   | 318,090.45   |
| MAINTENANCE OF STREET LIGHTING  | 4,498,562.03 | 169,740.03   | 4,328,822.00 |
| MATERIAL ROAD   | 6,081,789.23 | 4,605,793.83 | 1,475,995.40 |
| NAME PLATES TRAFFIC SIGN ROADMARKING                                    | 245,257.50   | 110,572.03   | 134,685.47   |
| MAINTENANCE DC BUILDING   | 1,646,243.60 | 1,229,080.39 | 417,163.21   |
| MAINTENANCE CHILDREN GARDENS GREEN SPACES                               | 23,160.00    | 32,923.61    | -9,763.61    |
| MINOR PROJECTS-UPGRADING CAPITAL ENVIRONMENT                            | 24,725.00    | 24,725.00    | -            |
| POLICE ASSISTANCE   | 100,000.00   | 99,941.65    | 58.35        |
| MASA COPYRIGHT FEES   | 300,000.00   | 187,200.00   | 112,800.00   |
| CULTURAL ACTIVITIES   | 10,000.00    | -            | 0            |
| RELIGIOUS AND NATIONAL FESTIVALS  | 410,000.00   | 373,099.60   | 10,000.00    |
|   | 503,000.00   | 439,497.24   | 36,900.40    |
|   |              |              | 63,502.76    |

|   |               |                |           |
|---|---------------|----------------|-----------|
| SPORTS ACTIVITIES   | 467,559.00    | 408,161.50     | 59,397.50 |
|   | 1,569,497.0   |                |           |
| INSURANCE   | 0             | 1,544,334.93   | 25,162.07 |
|   |               |                | -         |
| HIRED AND CONTRACTED SERVICES - SECURITY SERVICES - DEPT  | 1,300,000.0   |                | 596,733.3 |
|   | 0             | 1,896,733.33   | 3         |
| HIRED AND CONTRACTED SERVICES - SECURITY SERVICES - DEPT  | 1,614,000.0   |                | 312,200.0 |
|   | 0             | 1,301,800.00   | 0         |
|   |               |                | -         |
| HIRED AND CONTRACTED SERVICES - SCAVENGING SERVICES - DEPT                                      | 25,523,850.00 |                | 2,963,162 |
|   |               | 28,487,012.00  | .00       |
| HIRED AND CONTRACTED SERVICES - CLEANING AND MAINTENANCE SERVICES - DEPT                        | 14,404,937.50 |                | 573,034.0 |
|   |               | 13,831,903.42  | 8         |
| HIRED AND CONTRACTED SERVICES - FREE SHUTTLE SERVICES AND OTHERS - DEPT                         |               |                | 199,130.0 |
|   | 290,000.00    | 90,870.00      | 0         |
| CIVIC ACTIVITIES SPORT AND WELFARE ALLOWANCE TO TRAINERS INCLUDING GYM INSTRUCTORS-YOGA-KARATE  | 175,064.00    | 174,467.50     | 596.50    |
|   | 192,563.00    | 170,212.50     | 22,350.50 |
| GRANTS TO HOSPITALS VOLUNTARY ORGANISATIONS   | 75,000.00     | 74,987.50      | 12.50     |
| SPORTS REGIONALISATION  | 75,000.00     | 61,232.00      | 13,768.00 |
| GRANTS TO SOCIAL AND RELIGIOUS ORGANISATIONS DONATION TO DISTRESS CASES AND POVERTY ALLEVIATION | 438,000.00    | 436,300.00     | 1,700.00  |
|   | 100,000.00    | 87,500.00      | 12,500.00 |
| FUNERAL GRANT TO COUNCILLORS  | 20,000.00     | -              | 20,000.00 |
|   |               |                | 293,323.7 |
| RODENT CONTROL  | 300,000.00    | 6,676.22       | 8         |
|   | 230,265,53    |                | 6,737,959 |
|   | 1.76          | 223,527,572.65 | .11       |
| <b>Summary</b>  |               |                |           |
|   | 103,108,74    |                | 3,229,746 |
| <b>Policy and Management</b>  | 3.66          | 99,878,997.59  | .07       |
|   | 230,265,53    |                | 6,737,959 |
| <b>Prog 2</b>   | 1.76          | 223,527,572.65 | .11       |
|   | 333,374,27    |                | 9,967,705 |
|   | 5.42          | 323,406,570.24 | .18       |

**Note:**

***The figures exclude an amount of 13,988,398 Rs representing creditors for the financial year 2021/2022.***

**Reasons for Variances:**

Staff Costs - Due to implementation of PRB Report in November 2021 with retrospective effect from January 2021, increase in staff costs and arrears payments were effected.

Hired Contracted Services - payments were effected as per contractual obligations for provision of essential services.

Utility Costs - payments were effected as per usage and bills received.

Maintenance Costs - maintenance of assets and infrastructure were carried out according to available resources and program of .

The Council prepared and submitted the budget to the Council. The Ministry has revised the figures budgetted.

## Statement of Property, Plant And Equipment AS AT 30.06.2022

|  | Land                   | Buildings               | Infrastruc<br>ture<br>(Road,<br>Drain,<br>Sports<br>amenities<br>, etc) | Vehicles               | Machin<br>ery and<br>Equipm<br>ent | Comput<br>er and<br>IT<br>Equipm<br>ent | Furnitur<br>e,<br>Fixtures<br>and<br>Fittings | TOTAL                   |
|--|------------------------|-------------------------|---|------------------------|------------------------------------|---|---|-------------------------|
| <u>Cost</u>  | Rs                     | Rs                      | Rs  | Rs                     | Rs                                 | Rs                                      | Rs  | Rs                      |
| At 1 July<br>2021                                  | 24,06<br>8,572         | 249,123,<br>218         | 471,585,5<br>32   | 85,393,7<br>24         | 15,638,6<br>01                     | 4,556,99<br>4                           | 5,799,80<br>9                                 | <b>856,166,<br/>449</b> |
| Opening<br>restated                                |                        |                         |   |                        |                                    |   |   |                         |
| Additions  |                        | 6,923,37<br>5           | 57,349,19<br>2  |                        | 11,148,6<br>02                     | 4,555,68<br>8                           | 2,424,89<br>6                                 | <b>82,401,7<br/>53</b>  |
| Disposals<br>Transfers/ad<br>justments             |                        |                         |   |                        |                                    |   |   |                         |
| <b>At 30 June<br/>2022</b>                         | <b>24,06<br/>8,572</b> | <b>256,046,<br/>592</b> | <b>528,934,7<br/>24</b>   | <b>85,393,<br/>724</b> | <b>26,787,2<br/>03</b>             | <b>9,112,6<br/>82</b>                   | <b>8,224,70<br/>5</b>                         | <b>938,568,<br/>202</b> |
| <b><u>Depreciatio<br/>n and<br/>impairment</u></b> |                        |                         |   |                        |                                    |   |   |                         |
| At 1 July<br>2021                                  | 0                      | 48,065,4<br>50          | 299,812,2<br>00   | 59,383,0<br>18         | 12,384,3<br>48                     | 3,897,59<br>3                           | 3,383,61<br>4                                 | <b>426,926,<br/>224</b> |
| Opening<br>restated                                |                        |                         |   |                        |                                    |   |   |                         |
| Depreciatio<br>n                                   | 0                      | 5,120,93<br>2           | 40,321,95<br>1  | 4,454,09<br>6          | 4,205,42<br>0                      | 1,476,25<br>8                           | 684,501                                       | <b>56,263,1<br/>56</b>  |
| Disposals<br>Impairment                            |                        |                         |   |                        |                                    |   |   |                         |
| <b>At 30 June<br/>2022</b>                         | <b>0</b>               | <b>53,186,3<br/>82</b>  | <b>340,134,1<br/>51</b>   | <b>63,837,<br/>114</b> | <b>16,589,7<br/>67</b>             | <b>5,373,8<br/>51</b>                   | <b>4,068,11<br/>5</b>                         | <b>483,189,<br/>380</b> |
| <b>Net book<br/>values</b>                         |                        |                         |   |                        |                                    |   |   |                         |
| <b>At 30 June<br/>2021</b>                         | <b>24,06<br/>8,572</b> | <b>201,057,<br/>768</b> | <b>171,773,3<br/>32</b>   | <b>26,010,<br/>706</b> | <b>3,254,25<br/>3</b>              | <b>659,401</b>                          | <b>2,416,19<br/>5</b>                         | <b>429,240,<br/>226</b> |
| <b>At 30 June<br/>2022</b>                         | <b>24,06<br/>8,572</b> | <b>202,860,<br/>210</b> | <b>188,800,5<br/>73</b>   | <b>21,556,<br/>610</b> | <b>10,197,4<br/>35</b>             | <b>3,738,8<br/>31</b>                   | <b>4,156,59<br/>0</b>                         | <b>455,378,<br/>822</b> |
| <b>Work in<br/>Progress<br/>Cost</b>               |                        |                         |   |                        |                                    |   |   |                         |
| At 1 July<br>2021                                  |                        | 127,670,<br>975         | 0   | 0                      | 0                                  | 0                                       | 0   | <b>127,670,<br/>975</b> |
| Completed<br>and<br>Transferred<br>to PPE          |                        |                         |   |                        |                                    |   |   | <b>0</b>                |

|                   |                 |          |          |          |          |          |                 |
|-------------------|-----------------|----------|----------|----------|----------|----------|-----------------|
|                   | 62,337,7        |          |          |          |          |          | 62,337,7        |
| Additions         | 68              |          |          |          |          |          | 68              |
| <b>At 30 June</b> | <b>190,008,</b> |          |          |          |          |          | <b>190,008,</b> |
| <b>2022</b>       | <b>743</b>      | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>743</b>      |

With regards to Work in Progress, this concerns projects started during the year, but not yet completed as at the year end, for which no depreciation is applicable.

## NOTES TO THE ACCOUNT AS AT 30.06.2022

|  |     | 30.06.2022<br>RS          | 30.06.2021<br>RS         |
|--|-----|---------------------------|--------------------------|
| <b>Property, Plant And Equipment</b>                         |     |                           |                          |
| Net Book Value of Asset as at 30,06,2022                     | 2.1 | 455,378,822               |                          |
| Work in Progress   |     | <u>190,008,743</u>        |                          |
|  |     | <b><u>645,387,565</u></b> |                          |
| <b>Cash And Cash Equivalents</b>                             |     |                           |                          |
|  | 3   |                           |                          |
| SBM Bank (Mauritius) Ltd ( <i>Balance as per Cash Book</i> ) |     | 35,734,629                | 32,681,088               |
| MauBank Ltd  |     | 28,940                    | 28,940                   |
| Investments in Fixed Deposits                                |     | <u>42,000,000</u>         | <u>42,000,000</u>        |
| <b>Total Cash and Cash Equivalents</b>                       |     | <b><u>77,763,569</u></b>  | <b><u>74,710,028</u></b> |
| <b>Receivables From Exchange Transactions</b>                |     |                           |                          |
| <b>Current receivables</b>                                   |     |                           |                          |
|  | 4   |                           |                          |
| Rental income  | 4.1 | 5,183,974                 | 4,103,166                |
| Bus Toll Fee   |     | 12,500                    | 106,000                  |
| Interest on Investment                                       |     | <u>131,807</u>            | <u>73,775</u>            |
| <i>Total Current Receivables</i>                             |     | <b><u>5,328,281</u></b>   | <b><u>4,282,941</u></b>  |
| <b>Rental income</b>   |     |                           |                          |
|  | 4.1 |                           |                          |
| Rent of Building   |     | 423,628                   |                          |
| Market Fees  |     | <u>4,760,346</u>          |                          |
|  |     | <b><u>5,183,974</u></b>   |                          |
| <b>Non-Current receivables</b>                               |     |                           |                          |
|  | 5   |                           |                          |
| Rental income ( <i>Market</i> )                              |     | 4,718,095                 | 4,428,822                |
| Bus Toll Fee   |     | <u>512,632</u>            | <u>1,381,000</u>         |
| <i>Total Non-Current Receivables</i>                         |     | <b><u>5,230,727</u></b>   | <b><u>5,809,822</u></b>  |
| <b>Total Receivables From Exchange Transactions</b>          |     |                           |                          |
|  | 7   | <b><u>10,559,008</u></b>  | <b><u>10,092,763</u></b> |
| <b>Receivables From Non-Exchange Transactions</b>            |     |                           |                          |
| <b>Current receivables</b>                                   |     |                           |                          |
|  | 8   |                           |                          |

|                                  |                  |                  |
|----------------------------------|------------------|------------------|
| Trade Fee                        | -                | 1,028,250        |
| Surcharges - Trade Fees          | -                | 249,375          |
| Advertising and Publicity Fees   | 551,460          | 188,600          |
| Car Loan                         | 1,415,571        |                  |
| <b>Total Current Receivables</b> | <b>1,967,031</b> | <b>1,466,225</b> |

|                                      |          |                  |
|--------------------------------------|----------|------------------|
| <b>Non-Current receivables</b>       | <b>9</b> |                  |
| Trade Fee                            | 9.1      | 3,668,875        |
| Surcharges - Trade Fees              | -        | 5,031,075        |
| Less Provision for Baddebts          | -        | (9,534,625)      |
| Advertising and Publicity Fees       | -        | 193,710          |
| Car Loan                             |          | 2,870,177        |
| <b>Total Non-Current Receivables</b> |          | <b>6,539,052</b> |

|   |            |                  |
|---|------------|------------------|
| <b>Trade Fee</b>  | <b>9.1</b> |                  |
| Trade Fee 30,06,2021                                    |            | 13,203,500       |
|   |            | -                |
| Less Arrears as at 30,06,2019 Written off               |            | 9,534,625        |
|   |            | <b>3,668,875</b> |
| <b>Total Receivables From Non-Exchange Transactions</b> |            | <b>8,506,083</b> |

After the promulgation of the amendment in Local Government (Fees) Regulations by the Minister under Sections 122 and 162 of Local Government Act, the provisions of Rs9,534,625 is being written off accordingly.

|                                     |           |                |
|-------------------------------------|-----------|----------------|
| <b>Intangible Assets (Software)</b> | <b>10</b> |                |
| <b><u>COST</u></b>                  |           |                |
| At 1 July                           |           | 178,250        |
| Additions                           | -         | -              |
| Disposals                           | -         | -              |
| <b>At 30 June</b>                   |           | <b>178,250</b> |

**AMORTISATION**

|                      |               |                |
|----------------------|---------------|----------------|
|                      | -             |                |
| At 1 July            | 77,481        | -55,200        |
|                      | -             |                |
| Depreciation Current | 22,281        | -22,281        |
|                      | -             |                |
| <b>At 30 June</b>    | <b>99,762</b> | <b>-77,481</b> |

**NET BOOK VALUE AS AT 30 JUNE****78,488**                      **100,769****Trade And Other Payables From Exchange Transactions**                      **11**  
**Current Liabilities**

|   |                   |                   |
|---|-------------------|-------------------|
| Trade Payables                                | 20,272,242        | 33,542,461        |
| Retention money                               | 13,956,024        | 3,207,474         |
| <b>Total Current trade and other payables</b> | <b>34,228,266</b> | <b>36,749,936</b> |

**Non-Current Liabilities**                      **12**

|   |                   |                   |
|---|-------------------|-------------------|
| Trade Payables                                    | 10,932,988        | 5,235,407         |
| Retention money                                   | 5,878,304         | 4,771,245         |
| <b>Total Non-Current trade and other payables</b> | <b>16,811,292</b> | <b>10,006,652</b> |

**Sundry Deposits Account**                      **13**

|                                     |                  |                  |
|-------------------------------------|------------------|------------------|
| Utility Clearance Fee for BLUP      | -                | 243,375          |
| Rental of Salles des Fetes & others | 64,598           | 85,998           |
| Street Lighting in Morcellement     | 3,556,680        | 3,556,680        |
| <b>Total</b>                        | <b>3,621,278</b> | <b>3,886,054</b> |

**Employment Benefits Obligations**  
**Current Liabilities**                      **14**

|                      |           |           |
|----------------------|-----------|-----------|
| Sick Leave Liability | 4,527,116 | 4,403,880 |
|----------------------|-----------|-----------|

**Employment Benefits Obligations**  
**Non Current Liabilities**                      **15**

|                            |            |            |
|----------------------------|------------|------------|
| Passage Benefits Liability | 18,595,712 | 16,476,361 |
| Sick Leave Liability       | 45,092,801 | 42,177,146 |

|   |           |                           |                           |
|---|-----------|---------------------------|---------------------------|
| Vacation Leave Liability  |           | 46,545,340                | 43,742,522                |
| Pension Liability   | <b>18</b> | <u>377,530,130</u>        | <u>280,292,642</u>        |
|   |           | <b>487,763,984</b>        | <b>382,688,670</b>        |
| <b>Payments Received In Advance</b>   | <b>16</b> |                           |                           |
| Bus Toll fee  |           | <u>69,000</u>             | <u>170,750</u>            |
| <b>Pension Liability</b>  | <b>17</b> |                           |                           |
| <b>Amounts recognised in Statement of Financial Position at end of period:</b>  |           |                           | Rs                        |
| Defined benefit obligation  |           | 552,193,281               | 447,946,949               |
| Fair value of plan assets   |           | <u>174,663,151</u>        | <u>(167,654,307)</u>      |
| <b>Liability recognised in Statement of Financial Position at end of period</b> | <b>18</b> | <u><b>377,530,130</b></u> | <u><b>280,292,642</b></u> |
| <b>Amounts recognised in Statement of Financial Performance:</b>                | <b>19</b> |                           |                           |
| Service cost:   |           |                           |                           |
| Current service cost  |           | 13,857,008                | 12,342,587                |
| Past service cost -(Employee contributions)                                     |           | 4,502,537                 | -4,022,783                |
| Fund Expenses   |           | 269,364                   | 241,659                   |
| Net Interest expense/(revenue)  |           | <u>13,823,339</u>         | <u>7,851,354</u>          |
| P&L Charge  |           | <u><b>23,447,174</b></u>  | <u><b>16,412,817</b></u>  |
| <b>Remeasurement</b>  |           |                           |                           |
| Liability (gain)/loss   | <b>20</b> | 87,154,229                | 68,212,537                |
| Assets (gain)/loss  |           | <u>9,216,919</u>          | <u>(4,426,361)</u>        |
| Net Assets/Equity (NAE)   |           | <u>96,371,148</u>         | <u>63,786,176</u>         |
| <b>Total</b>  |           | <u><b>119,818,322</b></u> | <u><b>80,198,993</b></u>  |
| <b>Movements in liability recognised in balance sheet:</b>                      |           |                           |                           |
| At start of year  |           | 280,292,642               | 218,413,353               |
| Amount recognised in P&L  |           | 23,447,174                | 16,412,817                |
| (Actuarial reserves transferred in)   |           | -                         |                           |
| (Employer Contributions )   |           | 9,003,670                 | (8,044,307)               |

|                                    |                    |                    |
|------------------------------------|--------------------|--------------------|
| (Direct Benefits paid by Employer) | -                  |                    |
|                                    | 13,557,165         | (10,275,397)       |
| Amount recognised in NAE           | 96,371,148         | 63,786,176         |
| At end of period                   | <b>395,557,469</b> | <b>280,292,642</b> |

***Reconciliation of the present value of defined benefit obligation***

|  |                    |                    |
|--|--------------------|--------------------|
| Present value of obligation at start of period | 447,946,949        | 369,394,247        |
| Current service cost                           | 13,857,008         | 12,342,587         |
| Interest cost                                  | 22,397,348         | 13,482,890         |
| (Benefits paid)                                | -                  | 19,162,254         |
|  |                    | (15,485,312)       |
| Liability (gain)/loss                          | 87,154,229         | 68,212,537         |
| Present value of obligation at end of period   | <b>552,193,280</b> | <b>447,946,949</b> |

***Reconciliation of fair value of plan assets***

|  |                    |                    |
|--|--------------------|--------------------|
| Fair value of plan assets at start of period | 167,654,307        | 150,980,894        |
| Expected return on plan assets               | 8,574,009          | 5,631,536          |
| Employer contributions                       | 9,003,670          | 8,044,307          |
| Employee Contributions                       | 4,502,537          | 4,022,783          |
| (Benefits paid + other outgo)                | -                  | 5,854,453          |
|  |                    | (5,451,574)        |
| Asset gain/(loss)                            | -                  | 9,216,919          |
|  |                    | 4,426,361          |
| Fair value of plan assets at end of period   | <b>174,663,151</b> | <b>167,654,307</b> |

***Distribution of plan assets at end of period***

*Percentage of assets at end of period*

|                                    |                |             |
|------------------------------------|----------------|-------------|
| Fixed-Interest securities and cash | 58.00%         | 54.80%      |
| Loans                              | 2.90%          | 2.80%       |
| Local equities                     | 13.60%         | 11.80%      |
| Overseas bonds and equities        | 25.00%         | 30.10%      |
| Property                           | 0.50%          | 0.50%       |
| Total                              | <b>100.00%</b> | <b>100%</b> |

***Additional disclosure on assets issued or used by the reporting entity***

*Percentage of assets at end of year*

|   |   |   |
|---|---|---|
| Assets held in the entity's own financial instruments | 0 | 0 |
| Property occupied by the entity                       | 0 | 0 |
| Other assets used by the entity                       | 0 | 0 |

**Components of the amount recognised in NAE**

|  |                   |                   |
|--|-------------------|-------------------|
|  | -                 |                   |
| Asset experience gain/(loss) during the period     | 9,216,919         | 4,426,361         |
|  | -                 | -                 |
| Liability experience gain/(loss) during the period | 28,931,428        | 68,212,537        |
|  | -                 | -                 |
|  | <b>38,148,347</b> | <b>63,786,176</b> |

Expected employer contributions - 2022/2023 **8,664,639** **8,309,801**

Weighted average duration of the defined benefit obligation **17 years** **15 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: investment risk, interest rate risk, mortality risk, longevity risk and salary risk.

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

|                             |                              |                 |
|-----------------------------|------------------------------|-----------------|
| Discount rate               | 5,25%                        | 3.65%           |
| Future salary increases     | 3,50%                        | 2.40%           |
| Future pension increases    | 2,50%                        | 1.40%           |
|                             |                              | A 6770          |
| Mortality before retirement | Nil                          | Ultimate Tables |
|                             | PA (90)                      |                 |
| Mortality in retirement     | Tables rated down by 2 years | PA (90) Tables  |
| 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 analyses below have been determined based reasonably on possible changes of the assumptions occurring at the end of the reporting period.

- If the discount rate would be 100 basis points (one percent) higher (lower), the defined benefit obligation would decrease by Rs 59.2 million (increase by Rs 74.1M) 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 34 million (decrease by Rs 29.5 M) if all assumptions were held unchanged.

- If life expectancy would increase (decrease) by one year, the defined benefit obligation would increase by Rs 12.7 million (decrease by Rs 12.6M) 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.

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

- If the discount rate would be 100 basis points (one percent) higher (lower), the defined benefit obligation would decrease by Rs 59.2 million (increase by Rs 74.1M) 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 34 million (decrease by Rs 29.5 M) if all assumptions were held unchanged.

- If life expectancy would increase (decrease) by one year, the defined benefit obligation would increase by Rs 12.7 million (decrease by Rs 12.6M) 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.

|   |                |  |                |
|---|----------------|--|----------------|
| <b>Fines, Penalties and Surcharges</b>    | <b>21</b>      |  |                |
| Trade Fees                                | -              |  | 341,750        |
| Bus Toll fee                              | -              |  | 52,000         |
| Penalty fee fo compliance notice for BLUP | 350,000        |  | 100,000        |
| TOTAL                                     | <b>350,000</b> |  | <b>493,750</b> |
| <b>Other Income</b>                       | <b>22</b>      |  |                |
| Occasional Licence                        | 9,000          |  | 6,500          |
| Refund for overpayment                    | 45,149         |  | 117,299        |
| BLP Electrical Motor Fee E Licencing      | 1,260          |  | -              |
| TOTAL                                     | <b>55,409</b>  |  | <b>123,799</b> |
| <b>Rental Income</b>                      | <b>23</b>      |  |                |
| Market Fee - Lallmatie Fairs              | 2,884,450      |  | 2,069,706      |
| Market Fee - Camp de Masque Pave fair     | 12,250         |  | 9,948          |
| Market Fee - Flacq Market/Fairs           | 12,371,145     |  | 8,377,382      |
| Rent from building                        | 2,971,536      |  | 2,998,286      |
| Rental of Multi Purpose Hall              | 17,200         |  | -              |
| Rental of Advertisement Space             | 171,533        |  |                |

|  |             |                   |                   |
|--|-------------|-------------------|-------------------|
|  |             | <b>18,428,114</b> | <b>13,455,323</b> |
| <b>Interest Income</b>                           | <b>24</b>   |                   |                   |
| Interest from Investment                         |             | 369,376           |                   |
| Interest from Car Loan                           |             | 178,341           |                   |
|  |             | <b>547,718</b>    |                   |
| <b>Building and Land Use Permit Fee</b>          | <b>25</b>   |                   |                   |
| Processing fees                                  |             | 19,460            | -                 |
| BLUP fees  |             | 5,920,056         | 4,532,627         |
| Less Refund                                      |             | -                 | 500               |
| <b>TOTAL</b>                                     |             | <b>5,939,016</b>  | <b>4,532,627</b>  |
| <b>Other Income from Exchange Transactions</b>   | <b>26</b>   |                   |                   |
| Obstruction of road (Salle verte fees)           |             | -                 | 68,000            |
| Administrative fees for shifting of stall        |             | -                 | 7,000             |
| Paid scavenging service                          |             | -                 | 46,500            |
| Crematorium fees                                 |             | 1,400,600         | 1,212,300         |
| Burial fees                                      |             | 87,500            | 83,300            |
| Contribution towards overtime when renting halls |             | 7,700             | 56,932            |
| Salle Vert Fee                                   |             | 75,500            |                   |
| Others   |             | 856,532           | 19,142            |
| <b>TOTAL</b>                                     |             | <b>2,427,832</b>  | <b>1,493,174</b>  |
| <b>Compensation Of Employees</b>                 | <b>27</b>   |                   |                   |
| Basic Salary                                     | <b>27.1</b> | 120,851,741       | 98,971,185        |
| Salary Compensation                              |             | 1,749,013         |                   |
| Extra remuneration                               |             | 2,420,957         | 7,543,193         |
| Uniform allowance & protective equipment         |             | 1,749,211         | 2,132,244         |
| Other allowances                                 |             | 1,964,712         | 7,036,778         |

|   |                       |                    |
|---|-----------------------|--------------------|
| End of year bonus                               | 11,369,980            | 8,802,633          |
| Travelling                                      | 11,985,644            | 11,693,647         |
| Overtime  | 8,780,896             | 7,307,913          |
| Pension and gratuities                          | <b>27.3</b> 2,052,575 | 1,961,905          |
| Training & other staff costs                    | 73,154.11             | 147,421            |
| Staff Welfare                                   | 52,384.78             | -                  |
| Contribution to NPF and FPS                     | <b>27.2</b> 4,790,131 | 4,483,451          |
| Payment to pensioners                           | 10,025,755            | 3,681,550          |
| Contribution Sociale Généralisée                | 5,335,740             | 4,317,972          |
| <b><u>Yearly Entitlement for employees:</u></b> |                       |                    |
| Passage Benefits entitlement                    | <b>4,513,117</b>      | 4,978,040          |
| Accumulated Sick Leave                          | <b>7,283,203</b>      | 10,967,011         |
| Accumulated Vacation Leave                      | 7,696,914             | 7,124,976          |
| P & L Charge in respect of pension liability    | 23,447,174            | 16,412,817         |
| Interim PRB                                     | 2,372,507             |                    |
|   | <b>228,514,808</b>    | <b>197,562,736</b> |
| <b>Basic Salary</b>                             | <b>27.1</b>           |                    |
| Basic Salary                                    | 115,299,256           |                    |
| PRB Effect on Salary                            | 5,552,485             |                    |
|   | <b>120,851,741</b>    |                    |
| <b>Social Aid Contribution</b>                  | <b>27.2</b>           |                    |
| Contribution to NSF                             | 2,534,460             |                    |
| Contribution to FPS                             | 2,255,671             |                    |
|   | <b>4,790,131</b>      |                    |
| <b>Pensions &amp; Gratuities</b>                | <b>27.3</b>           |                    |
| Pensions & Gratuities                           | 4,700,802             |                    |
| Vacation paid to Pensioners                     | -                     |                    |
|   | 2,648,227             |                    |

|  |             |                          |                          |
|--|-------------|--------------------------|--------------------------|
|  |             | <u><u>2,052,575</u></u>  |                          |
| <b>Remuneration of Councillors</b>   | <b>28</b>   |                          |                          |
| Payment of allowances to District Council's Chairperson and Vice Chairperson, District Councillors, Village Council's Chairpersons and Vice Chairpersons and Village Councillors |             | 15,898,889               | 16,395,944               |
| Travelling to Councillors  |             | <u>168,566</u>           |                          |
|  |             | <u><b>16,067,455</b></u> | <u><b>16,395,944</b></u> |
| <b>Utilities Costs</b>   | <b>29</b>   |                          |                          |
| Electricity charges  |             | 29,417,331               | 29,536,111               |
| LPG for incinerators   |             | 2,189,625                | 1,784,247                |
| Water charges  |             | 895,389                  | 1,184,640                |
| Telephone charges  |             | <u>1,732,905</u>         | <u>2,038,015</u>         |
| <b>TOTAL</b>   |             | <u><b>34,235,251</b></u> | <u><b>34,543,012</b></u> |
| <b>Motor Vehicle Expenses</b>  | <b>30</b>   |                          |                          |
| Fuel, oil, tyres   |             | 5,430,707                | 5,241,426                |
| Repairs and maintenance  |             | 3,626,494                | 4,923,852                |
| Spare Parts  |             | 1,455,253                |                          |
| Insurance  | <b>30.1</b> | <u>673,973</u>           | <u>765,981</u>           |
| <b>TOTAL</b>   |             | <u><b>11,186,427</b></u> | <u><b>10,931,259</b></u> |
| <b>Insurances</b>  | <b>30.1</b> |                          |                          |
| Insurance for Mortor Vehicles  |             | 673,973                  |                          |
| Insurance for Other Assets   |             | <u>870,362</u>           |                          |
|  |             | <u><b>1,544,335</b></u>  |                          |
| <b>Repairs and Maintenance</b>   | <b>31</b>   |                          |                          |
| Maintenance of buildings   | <b>31.1</b> | 1,441,341                | 3,028,675                |
| Maintenance of road  |             | 5,469,210                | 3,825,296                |
| Maintenance of street lighting   |             | 169,740                  | 3,793,110                |

|   |                     |                   |
|---|---------------------|-------------------|
| Maintenance of cemeteries   | 543,641             | 529,284           |
| Maintenance & cleaning of drains/ivers  | 188,969             | 2,760,649         |
| Maintenance of sports playground, Traffic Centre, green spaces, children garden & other structures            | <b>31.2</b> 688,491 | 3,648,619         |
| Maintenance IT equipment  | 941,471             | 501,619           |
| Other repairs & maintenance   | 703,650             | 418,306           |
| Maintenance Market and Fairs  | 376,454             |                   |
| Painting of Halls   | 159,950             |                   |
| Protection of Cover in Lighting   | 48,000              |                   |
| <b>TOTAL</b>  | <b>10,730,918</b>   | <b>18,505,559</b> |
| <b>Maintenance of buildings</b>   | <b>31.1</b>         |                   |
| Maintenance of buildings  | 1,469,766           |                   |
| Amount Capitalised - representing purchase of Fixed Asset   | -                   |                   |
|   | 28,425              |                   |
|   | <b>1,441,341</b>    |                   |
| <b>Maintenance of sports playground, Traffic Centre, green spaces, children garden &amp; other structures</b> | <b>31.2</b>         |                   |
| Maintenance of Football Ground  | 568,166             |                   |
| Maintenance of Traffic Centre   | 4,820               |                   |
| Maintenance of Children Garden and Greenspace   | 32,924              |                   |
| Maintenance of Social Hall, Libraries   | 82,582              |                   |
|   | <b>688,491</b>      |                   |
| <b>Cleaning and Security Services and related expenses</b>  | <b>32</b>           |                   |
| Contracted out scavenging services  | 13,831,903          | 23,267,406        |
| Security & cleaning services  | 40,929,714          | 15,992,543        |
| Cleaning and Maintenance Services   | 90,870              |                   |
| Rodent Control  | 6,676               |                   |
| Free Shuttle  | 174,468             |                   |
| Cleaning and Carting away post Cyclone  | 359,841             |                   |

|   |                   |                   |
|---|-------------------|-------------------|
| Cleaning up Campaign - Mauri Facilities   | 205,202           |                   |
| Environment Day   | 99,942            |                   |
| Herbicides  | 262,471           |                   |
| World Clean up Day  | 807,362           |                   |
| Cleaning and Embelishment of one ward   | 342,901           |                   |
| Cleaning and Rehabilitation of Drains   | 1,801,296         |                   |
| Cleaning of Bareland and Collection of bulky waste                              | 31,320            |                   |
| Purchase of Bin   | -                 | 6,330,896         |
| <b>TOTAL</b>  | <b>58,943,965</b> | <b>45,590,845</b> |
| <b>Grants and Subsidies</b>   | <b>33</b>         |                   |
| Grant to 23 Village Councils  | 6,000,000         | 6,640,000         |
| Grant to social and religious organisations                                     | 455,600           | 250,000           |
| Sports regionalisation  | 92,464            | 32,454            |
| Other donations and grants (inc grant in hospitals)                             | 177,488           | 153,935           |
| <b>TOTAL</b>  | <b>6,725,552</b>  | <b>7,076,389</b>  |
| <b>Sports, Social, Welfare and Cultural activities</b>                          | <b>34</b>         |                   |
| Religious & national festivals  | 442,586           | 882,144           |
| Social & Cultural activities  | 377,250           | 723,936           |
| Materials for Cultural Activities   | 29,837.60         |                   |
| Sports activities   | 434,002           | 334,764           |
| Others  | 177,863           | 260,361           |
| <b>TOTAL</b>  | <b>1,461,537</b>  | <b>2,201,204</b>  |
| <b>Professional and Legal Fees</b>  | <b>35</b>         |                   |
| BEC fees  | 234,485           | 0                 |
| Fees for legal advice and representing Council at Court proceedings/prosecution | 488,855           | 744,290           |
| Accruals for audit fees   | 275,000           | 275,000           |

|                                    |           |                   |                  |
|------------------------------------|-----------|-------------------|------------------|
| <b>TOTAL</b>                       |           | <b>998,340</b>    | <b>1,019,290</b> |
| <b>General Expenses</b>            | <b>36</b> |                   |                  |
| Bank charges                       |           | 174,622           | 174,598          |
| BEC fees                           |           | -                 | 301,678          |
| Books and Periodicals              |           | 6,870             |                  |
| Committee expenses                 |           | 122,965           | 69,175           |
| Chairman Entertainment             |           | 29,805            |                  |
| Contribution to associations       |           | 200,000           | 230,713          |
| Fees to Trainers / gym instructors |           | -                 | 1,054,690        |
| Electoral expenses                 |           | 7,843             |                  |
| Insurance                          |           | 870,362           | 774,983          |
| Office expenses                    |           | -                 | 323,406          |
| Other Sundries                     |           | 325,936           | 226,661          |
| Police assistance                  |           | 187,200           | 29,063           |
| Postage                            |           | 450,000           | 405,000          |
| Printing & stationery              |           | 455,593           | 611,933          |
| Publications                       |           | 275,953           | 127,078          |
| Rent                               |           | 436,500           | 169,920          |
| Small Tools and Equipment          |           | 250,079           |                  |
| <b>TOTAL</b>                       |           | <b>3,793,729</b>  | <b>4,498,897</b> |
| <b>Total Depreciation</b>          | <b>37</b> |                   |                  |
| Intangible Assets                  | <b>1</b>  | 22,281            |                  |
| Tangible Assets                    | <b>10</b> | 56,263,156        |                  |
|                                    |           | <b>56,285,437</b> |                  |
| <b>Contingent Liabilities</b>      | <b>38</b> |                   |                  |

As at year end 30,06,2022, there are two pending cases against the Council as mentioned below:

**1, Ali Asgar Mamode V District Council of Flacq**

*Particulars of the case: Burn caused to Ali Asgar Mamode while using public toilet at GRSE which is under the administration of the Council. Estimated damages claimed is Rs4,728,941.98.*

**2, Me. H. Gunesh V District Council of Flacq -**

*Particulars of the case: Council reported a case to the Mauritius Law Society as Me H. Gunesh was sending unnecessary correspondences to the Council and Councillors. Me. H. Gunesh lodged a plaint against the Council in relation to the above.*

**THE DISTRICT COUNCIL OF FLACQ**  
**Related Party Disclosure Under IPSAS 20**

**AS AT 30.06.2022**

**NOTE 1**

**1. Village Councils**

1.1.1 The District Council of Flacq (DCF) has in its jurisdiction, **twenty three (23)** corporate bodies for the administration of the villages. These **twenty three** bodies are Local Authorities known as Village Councils.

1.1.2 The **twenty three** Village Councils are:

**The Village Council of:**

|             |                        |                     |                      |
|-------------|------------------------|---------------------|----------------------|
| Bel Air     | Bon Accueil            | Brisée Verdier      | Quatre Cocos         |
| Bramsthan   | Camp de Masque         | Camp de Masque Pavé | Queen Victoria       |
| Camp Ithier | Central Flacq          | Clemencia           | Saint Julien Village |
| Ecroignard  | Grand River South East | Grande Retraite     | Sebastopol           |
| Lallmatie   | Laventure              | Mare La Chaux       | Trou D'Eau Douce     |
| Medine      | Olivia                 | Poste de Flacq      |                      |

1.2 Each Village Council has nine elected councilors.

1.3 Each Village Council will elect one member from the nine elected councilors to form District Council. Except the village of Central Flacq, Bel-Air and Lallmatie where two members are elected. Thus the District Council has 26 elected members.

1.4 For the administration of the Village Councils, as per Section 82(1) of the Local Government Act 2011, there is a village council fund which is managed by the Chief

Executive and the Financial Controller. All money received are paid in the Village Council Fund and liabilities are discharged against the same fund.

1.5 A yearly grant is decided and approved by the District Council for Village Councils as per Section 80(5) of the Local Government Act 2011. The act stipulates that, *‘a District Council shall allocate, for specific or general purposes, from its General Fund, such sum of money as the District Council shall, subject to the Minister’s approval, make to each of the Village Councils set up within the jurisdiction of that District Council’.*

1.6 At year end, a statement of Receipts and Payment are submitted by the Village Councils which are audited by the National Audit Office.

1.7 The Grant budgeted for Village Councils are Rs 6 million.

## **2. Chairperson, District and Village Councilors**

2.1.1 The Chairperson, District and Villages Councilors receive a fixed monthly allowance which has been determined by the government.

2.1.2 The Chairperson and some District Councilors receive a pre-determined remuneration by the government for being members of the Public and Business Monitoring Committee (PBMC). They are remunerated based on the number of committees they have attended.

2.1.3 No loans are granted to the Chairperson or any Councilor.

2.1.4 A telephone allowance is given to the Chairperson and Councilors.

2.1.5 The Chairperson benefits from a petrol allowance fixed by the government.

2.1.6 There are 207 Councilors which are distributed as follows:

| <b>Designation</b>                | <b>No</b> |
|-----------------------------------|-----------|
| District Council Chairperson      | 1         |
| District Council Vice Chairperson | 1         |

|                                 |     |
|---------------------------------|-----|
|                                 |     |
| District Councilors             | 24  |
| President Village Councils      | 23  |
| Vice President Village Councils | 23  |
| Village Councilors              | 135 |
| Total                           | 207 |

### Remuneration to Councilors:

| Financial Year   | 2020 /2021 |
|--|------------|
|  | RS         |
| Allowance to Chairman, District and Village Councilors (inc end of year bonus) | 15,898,889 |
| Petrol Allowance - Chairperson   | 156,000    |
| Travelling Councilors  | 168,566    |
| Other Allowance to Chairman  | 29,805     |

Expenses incurred on councilors for financial ending 30.06.2022 are as shown in above table.

#### 2.1.7 Benefit (In-Kind) IPSAS 20.28

- (i) The Chairperson of District Council is provided with office and secretarial support at the cost of the Council. A driver is also put at the disposal of the chairperson. The cost incurred in respect of the secretary and chauffeur are included in the cost of compensation to employees.
- (ii) The Chairperson makes use of the Council-owned vehicle for official duties.

### 3. Key Management Personnel

3.1 The key management personnel are of the District Council of Bel-Air are:

1. The Chief Executive
2. The Deputy Chief Executive
3. The Financial Controller
4. The Head of Public Infrastructure Department
5. The Chief Health Inspector
6. The Principal Welfare Officer
7. The Head of Land Use and Planning Department

3.2 Key management personnel do not receive any remunerations or compensation other than in their capacity as key management personnel - IPSAS 20(34)(b)(i).

3.3 The District Council of Black River has not provided any compensation at non-arm's length to close family members of key management personnel during the year under review.

3.4 Car Loan provided to officers are regulated under regulatory framework prevailing in the Government. They do not receive concessionary loan for the purchase of any vehicle.

3.5 The Seven Key Management Personnel Emoluments is here under:

|  |                  |
|--|------------------|
| <b>Key Management<br/>Personnel's Emoluments</b> | <b>2021/2022</b> |
|  | <b>RS</b>        |
|  | <b>6,116,639</b> |

3.6 Key Management Personnel may be asked to move to other Local Authorities.

## DISTRICT COUNCIL OF FLACQ

### ACCOUNTING POLICIES FOR THE FINANCIAL YEAR ENDING 30.06.2022

#### 1. GENERAL INFORMATION

The District Council of Flacq is a corporate body established under the Local Government Act 2011, Part II Section 3 and 7. The registered office of The District Council of Flacq is at Francois Mitterand Street, Central Flacq.

The Council's principal activities are the provision of sound public infrastructure and its maintenance, household waste collection, fees for classified trades, issuing of development permit and the promotion of sport, leisure and welfare activities.

#### **REPORTING DATE**

The financial statements cover a period of 12 months ending 30 June 2022.

#### **REPORTING CURRENCY**

The financial statements of the Council are presented in Mauritian rupees (MUR) and all values are rounded to the nearest rupee.

#### **MEASUREMENT BASE**

The Council adopts International Public Sector Accounting Standards (IPSASs), issued by the International Public Sector Accounting Standards Board (IPSASB) which is a Board of the International Federation of Accountants (IFAC), as appropriate for the measurement and reporting of the financial position and financial performance on an accrual basis.

#### **Basis of Preparation and Statement of Compliance**

The accounting policies have been consistently applied to all the years presented. The financial statements have been prepared under the historical cost convention, unless stated otherwise. The cash flow statement is prepared using the direct method and the financial statements are prepared on the accrual basis.

The financial statements have been prepared in accordance with International Public Sector Accounting Standards (IPSASs). Where an IPSAS does not address a particular issue, the appropriate International Financial Reporting Standards (IFRSs) and International Accounting Standards (IASs) issued by the International Accounting Standards Board (IASB) are applied.

#### 2. Significant Accounting Policies

## **(a) Revenue Recognition**

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

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

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

### **Revenue from Exchange Transactions**

(i) Bus toll fee

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

(ii) Rental income

Rent income arising from operating leases on properties is accounted for on a straight-line basis over the lease terms and is included in revenue in the statement of profit or loss due to its operating nature.

(iii) Building and Land Use Permit Fee

Building and land use permit fee recognized on the actual basis, that is the amount actually received and/or collected and development permit actually issued.

(iv) Interest Income

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

(v) Burial and Incineration fees

Burial and incinerator fees are recognized on the actual basis that is the amount actually received and / or collected and service actually provided.

### **Revenue from Non-Exchange Transaction**

(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.

(ii) Advertising fee

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

(iii) Government Capital grants

Government grant is not recognized 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 attached to the grant and related revenue recognised in the period the condition is satisfied. All capital grants received during the year were disbursed on value of works completed and hence accounted under revenue.

(iv) Government grant-in-aid

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

(v) Transfer from other government entities

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

**(b) Taxes**

Current income tax is not charged on the revenue of the Council and therefore local authorities are exempted from taxes on revenue.

**(c) Investment Property**

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

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

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

**(d) Property, Plant and Equipment**

(i) Buildings

Buildings held for use in the supply of services and for administrative purposes are stated in the financial statements at cost or transfer value, being the fair value at the date of transfer of ownership. No revaluation is carried out unless required.

- (ii) Construction of drains, absorption pit, new roads, sport facilities, children playground and other community infrastructures are recognized under the public infrastructure. Extension of street lighting network and resurfacing of existing roads are also recognized as fixed assets.
- (iii) Cost of patching of roads, traffic signs and names plates are charged to the income statement as expenses in the year they are incurred.
- (iv) Machinery and Equipment, Furniture, Fixtures, Fittings, Intangibles are stated at cost less accumulated depreciation and accumulated impairment losses, and stated at their carrying value.

All property, plant and equipment are stated at cost unless otherwise stated. Cost includes expenditure that is directly attributable to the acquisition or transfer of the asset. Any replacement of a significant part of an existing fixed asset is disclosed as an individual asset with a specific useful lives and depreciated accordingly. The replacement cost includes major cost of inspection and capitalised to the total cost. All other cost of repairs and maintenance are recognized in surplus or deficit as incurred.

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

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

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

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

The annual rates are used in the calculation of depreciation:

|                                  |           |
|----------------------------------|-----------|
| Building                         | 2%        |
| Public Infrastructure            | 2% to 10% |
| Computer and Equipment           | 25%       |
| Machinery and Equipment          | 20%       |
| Furniture, Fixtures and Fittings | 10%       |
| Motor Vehicles                   | 12.50%    |
| Intangible Assets                | 12.5%     |

The residual values are estimated at rate listed below of initial acquisition cost:

|                                  |     |
|----------------------------------|-----|
| Computer and Equipment           | 5%  |
| Machinery and Equipment          | 5%  |
| Furniture, Fixtures and Fittings | 10% |
| Motor Vehicles                   | 15% |

**(e) Intangible Assets**

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

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

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

|  |         |
|--|---------|
| 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. Amortization expense is recognized in surplus or deficit under the amortization cost of intangible assets.

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

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

At each reporting date, Council assesses whether there is an indication that an asset may be impaired. If any indication exists, or when annual impairment testing for an asset is required, Council estimates the asset's recoverable amount for cash generating asset and recoverable service amount for non-cash generating asset. A cash generating asset is an asset that is held with the primary objective of generating a commercial return whereas a non-cash generating asset is one from which Council do not intend to realise commercial return.

##### Impairment of Cash Generating Assets

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

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

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

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

### Impairment of Non-cash Generating Assets

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

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

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

### **(g) Financial Instruments**

#### **FINANCIAL ASSETS**

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

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

Subsequent to initial recognition financial assets are measured based on their respective classification.

They are classified into four categories namely: financial assets measured at fair value through surplus or deficit, held-to-maturity investments, loans and receivables, and available-for-sale financial assets.

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

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

### **Held-to-maturity investments**

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

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

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

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

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

### **Loans and receivables**

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

### **Impairment of financial assets**

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

## **FINANCIAL LIABILITIES**

Financial liabilities are classified at fair value through surplus or deficit or loans and borrowings at its initial recognition. However, loans and borrowings are recognized at fair value plus any direct attributable costs. The District Council of Flacq financial liabilities includes trade and other payables.

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

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

### **Loans and Borrowings**

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

### **De-recognition of financial liabilities**

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

### **Offsetting of financial instruments**

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

#### **(h) Inventories**

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

- Raw materials are accounted at purchase cost using the weighted average cost method.
- Work-in-progress and finished goods are accounted at cost of direct materials plus labour cost and a proportion of overheads based on the normal operating capacity, but excluding borrowing cost.

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 practices the first in first out basis (FIFO) for the issue of stock items. Inventories are recognized as an expense when issued for utilization and consumption in the provision of services and administration of the Council.

#### **(i) Cash and Cash Equivalents**

Cash and cash equivalents comprise cash at bank net of overdraft, cash in hand, short term deposits with a financial institutions and 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. Cash equivalents are short-term, highly liquid investments that are readily convertible to known amounts of cash and which are subject to insignificant risk of change in value.

#### **(j) Trade and Other Payables**

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

**(k) Provisions**

Provisions are recognized when there is a present legal or constructive obligation as a result of past events, it is probable that an outflow of resources embodying economic benefit or service potential will be required to settle the obligation, and a reliable estimate can be made of the amount of the obligation. The amount recognized as a provision is the best estimate of the consideration required to settle the present obligation at the balance sheet 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 is recognized as an asset if it is virtually certain that reimbursement will be received and the amount of the receivable can be measured reliably.

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

**(l) Contingent liabilities**

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

**(m) Contingent Assets**

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

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

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

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

The above contributions are charged to statement of profit or loss in the year they are due.

**(ii) Defined Contribution Plan**

Defined contribution plans are post-employment benefit plans under which the District Council pays fixed contributions (12% of gross emoluments) into another entity, the State Investment Company of Mauritius Limited (“SICOM Ltd”), for new full time employees who joined the Local Authorities from 1 January 2013 onwards. The District Council has no further payment obligations once the contributions have been paid. These contributions are charged to statement of profit or loss in the year they are due.

(iii) Retirement Pension To Retirees Before 1 July 2008

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

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

(iv) Compassionate Allowance

In accordance with the Local Authority Employees (Allowance) Regulations 1964 (GN 159 of 1964) the Council also pays Compassionate Allowance to part time employees who have been in service for more than 5 years on their retirement. This has been computed based on the number of year of services up to the year end, average annual wage for the last 5 years.

(v) Defined Benefit Plan

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

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

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

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

Past service costs are recognised immediately in profit or loss.

(vi) Bank of Sick Leave

Employee entitlements to bank sick 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 bank sick leave.

(vii) Unutilized Vacation Leave

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

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

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

Pension Fund

Enacted under section 81 of the Local Government Act 2011, a pension fund has been created by Council whereby a monthly contribution, in line with the Pay Research Bureau recommendation, is paid in and retirement benefit is paid out of it to retired employees of the Council. These include payment of

retirement benefits to employees transferred from another local authority, public service, statutory body or from any other institution. Every year an actuarial investigation is carried out to determine the pension liability and adjustment is made accordingly to the surplus or deficit in the statement of financial performance and statement of financial position.

The Pension Fund is managed by the SICOM and necessary entries are made in the Statement of Financial Performance and Statement of changes in Net Assets/Equity as per actuarial report submitted by SICOM.

#### Passage Fund

Enacted under Section 81 of the Local Government Act 2011, a passage fund is required for the payment of passage benefit to officers transferred from other Local Authorities, from the public service, from a statutory body or from any other institution.

#### **(p) Borrowing Costs**

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

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

#### **(q) Related Parties**

Related parties are entities that control or have significant influence over the reporting entity and parties that controlled or significantly influenced by the reporting entity. Members of key management, members of executive committee, members of permit and business monitoring committee, district councillors, members of procurement committee and the parent ministry.

The Village Councils are managed and significantly influenced by its Chairperson, Vice-Chairperson and District Councillors given that they are separate legal entities as per local Government Act 2011 and the District Council is responsible for overseeing the administration. The village council funds are managed by the Chief Executive and Financial Controller of the District Council. The Council has no significant influence over the decision making process of the village councils. The expenditure of village councils are disclosed under grant and subsidies in one line.

#### **(r) Budget Information**

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

The annual budget is prepared on the cash basis whereby all estimated expenditure and income and presented in a performance-based budget format. After its approval by the Council, the budget estimates is submitted to the parent ministry for its approval as per with section 85 of the Local Government Act 2011. The budget is then approved after the Local Authority Governance Unit having carried out adjustment to the original budgetary provisions.

The Statement of Comparison of budget and actual amounts are prepared on the same basis as the budget.

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

Any difference between revised and actual expenditure and income is provided in the notes to the financial statements.

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

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

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

(i) Provisions

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

(ii) Provision for Bad Debts

Provision is made when there is objective evidence that the District Council will not be able to collect certain debts. This is made based on detailed analysis and historical experience.

(iii) Useful Economic Life and Residual Values

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

(iv) Fair Value Estimation

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

(v) Defined Benefit Obligations

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

(vi) Change in accounting policies

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

## **Financial Risk Management**

The District Council is exposed to financial, credit and liquidity risks. The overall risk management of the District 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.

**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.

**Liquidity risk**

Prudent liquidity risk management implies maintaining sufficient cash, the availability of funding through an adequate amount of credit facilities. The Council has appropriate management policy in place to ensure that there is sufficient cash to meet its financial obligations.