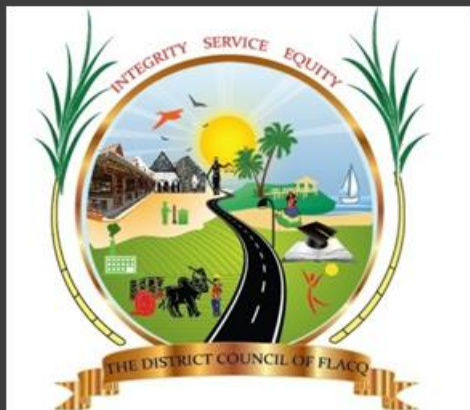




# *Annual Report*

July 2022 – June 2023



# THE DISTRICT COUNCIL OF FLACQ

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## **CHAIRPERSON'S STATEMENT**

### **Mr.Kishore Kumar JEEWOOTH CHAIRPERSON – THE DISTRICT COUNCIL OF FLACQ**

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I am pleased to present the Annual Report of the District Council of Flacq, for the Financial Year July 2022 to June 2023.

While the year 2022/2023 has not been without challenges, the Council has ensured continuous progress in its Villages and a high standard of service to its inhabitants thus fulfilling its main objectives as per Local Government Act 2011.

We have worked on strategies to continue to help to add more value to our local people. A highlight is the new Bel Air Market/Fair which will be inaugurated soon. A well planned, easily accessible and modern Market/Fair which will provide better services to the inhabitants of the region under the Council's jurisdiction.

The Council has successfully executed many major projects and inaugurated Mini Soccer Pitches and Children Garden at Sebastopol, Bel Air and Olivia and a Multi-Purpose Pitch at Trou d'Eau Douce. Other major projects like construction of Sub Hall at Bonne Mere, Village Hall at Grande Retraite, a modern Incinerator at Quatre Cocos, a Village Hall at Camp Ithier and creation of a Football Ground at Camp Marcelin are in the pipeline.

We have remained committed and continued to maintain our unwavering service towards our local people by providing basic services such as uninterrupted scavenging service, continuous street lighting maintenance, online Building & Land Use Permits application, among others.

I avail myself of this opportunity to thank our CEO, Heads of Departments and all the Staff of the District Council of Flacq for their enthusiasm, competence and resilience. Many thanks to my councillor colleagues for their considerable efforts. I am confident that we can continue to make progress on our strategic plans with a view to transform the Government's vision into reality.

KISHORE KUMAR JEEWOOTH

**CHAIRPERSON**



## **CHIEF EXECUTIVE' S STATEMENT**

**MR. DHEERAJ GOPAUL**

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

.....

I am glad to present the Annual Report on performance of the District Council of Flacq for the Financial Year 2022/2023, pursuant to Section 134 of the Local Government Act 2011.

The Council plays a crucial role as prime facilitator in the development of the 23 villages under its jurisdiction. It is to be noted that the Council is now operating from its new administrative building situated at Francois Mitterand Street, Central Flacq and it is more accessible to its stakeholders and the public.

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

Council is thankful to the Ministry of Local Government and Disaster Risk Management for its support and guidance in order that priorities and actions of the Council are aligned with the vision of the Central Government, thus, creating a synergy for enhanced social, cultural, and economic development.

I seize this opportunity to express my appreciation to the parent Ministry for providing the necessary funding to enable Council to embark on Local Development Projects under Readily Implementable Capital Projects; projects under the Indian Grant Assistance; and Economic Recovery Programme (ERP2)/National Environment and Climate Change Fund (NECCF) for the welfare of the local community.

This report presents the main accomplishments of the Council in terms of provision of essential services to the public such as scavenging, street lighting, markets & fairs, cemetery and crematorium facilities, sports amenities, as well as cleaning & maintenance of public spaces, drains and watercourses, desilting of rivers to mitigate flooding problems in critical flood prone sites, and also embellishment of greenspaces.

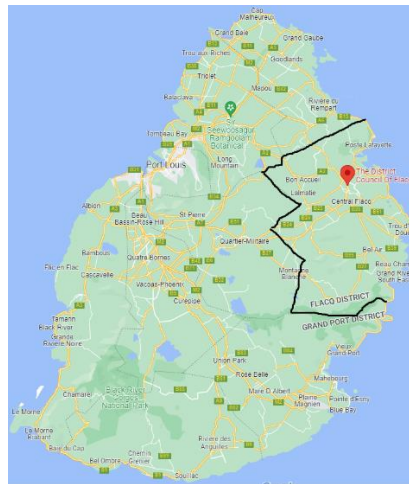
I convey my heartfelt gratitude to all members of the staff of the Council for their contribution, commitment, teamwork, and unwavering dedication in the success of these achievements during the period under review.

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 Verdier, Bramsthan, Camp de Masque, Camp de Masque Pavé, Camp Ithier, Central Flacq, Clemencia, Ecoignard, 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 2021 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 Francois Mitterrand Street (opposite Super U).

Members of the public also have access to a Customer Service Centre which is situated in the centre of the village for their daily 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 (PBM), 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 two corruption risk assessments in the processing and examination of payments and in the handling of payments for cremation services 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**.

### **TWINNING RELATIONS**

Council has twinning relations with Local Councils abroad namely with Seychelles, China, and Reunion Island. Twinning is an instrument for institutional cooperation between public administrations of beneficiary or partner countries. Twinning projects bring together public sector expertise from Mauritius and beneficiary countries with the aim of achieving concrete mandatory operational results through peer-to-peer activities.

Twinning aims to provide support for the transposition, implementation and enforcement of legislation. It builds up capacities of beneficiary countries' public administrations throughout the accession process, resulting in progressive, positive developments in the region. Twinning strives to share good practices developed in the country with beneficiary public administrations and to foster long-term relationships between existing and future member countries.

The Chief Executive, Mr. D. Gopaul and the Chairperson, Mr. R. Jugoo, participated in the Annual General Assembly of AVCOI (Association des Villes et Collectivités de l'Océan Indien) held in Antananarivo, Madagascar on 14 - 15 December, 2022.

## **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 a representative at the District Council of Flacq, elected amongst the Councillors according to the 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 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, as subsequently amended.

**The District Councillors holding Office for Period July 2022 to June 2023 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 (July 2022 – November 2022)
	Ms. <b>JUGURNAUTH</b> Darshinee Devi	District Councillor	Bel Air (December 2022)
2	Mr. <b>SYJADHUR</b> Manoj	District Councillor	Bel Air (July 2022 – November 2022)
	Mr. <b>LEUNG PAK WING</b> Fat Seun Suresh	District Councillor	Bel Air (December 2022)
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 (July 2022 – December 2022)
	Mr. <b>BEELUR</b> Rohess Kumar	District Councillor	Bramsthan (January 2023)
6	Mr. <b>RAMRUP</b> Chandradeo	District Councillor	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 (July 2022 – November 2022)
	Mr. <b>AWOTAR</b> Kailash Chandre	District Councillor	Camp Ithier (December 2022)
9	Mr. <b>BHUNSEE</b> Satiaprakash	District Councillor	Central Flacq
10	Mr. <b>KISSOON</b> Dhanraj	District Councillor	Central Flacq
11	Mr. <b>RAMMONDHUR</b> Mevin	District Councillor	Clemencia
12	Mr. <b>SOBRON</b> Mayoor	District Councillor	Ecroignard (July 2022 – November 2022)
	Mr. <b>BUNDHOO</b> Chandra Dev	District Councillor	Ecroignard (December 2022)
13	Mr. <b>JEMUNGUL</b> Kiran Kumar	District Councillor	Grand River South East (July 2022 – November 2022)
	Mr. <b>JOAHEER</b> Seenundranath	District Councillor	Grand River South East (December 2022)
14	Mr. <b>RAMKALAWON</b> Avinash	District Councillor	Grande Retraite (July 2022 – December 2022)
	Mrs. <b>HUSRAJ</b> Bhawna	District Councillor	Grande Retraite (January 2023)
15	Mr. <b>BROJMOHUN</b> Kriss	District Councillor	Lallmatie (July 2022 – December 2022)

	Mr. <b>HEMRAZ</b> Moonindranath	District Councillor	Lallmatie (January 2023)
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SN	Name	Position	Representing Village Council
16	Mr. <b>MAUDHOO</b> Visham	District Councillor	Lallmatie
17	Mr. <b>ANCHARUG</b> Yogesh	District Councillor	Laventure (July 2022 – December 2022)
	Mr. <b>DAMREE</b> Yaadav	District Councillor	Laventure (January 2023)
18	Mr. <b>LILKUNT</b> Prithivirajsingh	District Councillor	Mare La Chaux
19	Mr. <b>ANMOL</b> Partab	District Councillor	Medine (July 2022 – December 2022)
	Mr. <b>VEERAMAH</b> Vikram	District Councillor	Medine (January 2023)
20	Mr. <b>LABELLE</b> Marie Joseph J. Lewis	District Councillor	Olivia (July 2022 – November 2022)
	Mr. <b>RAMTOHUL</b> Rajesh	District Councillor	Olivia (December 2022)
21	Mr. <b>BANJEET</b> Neermalsingh	District Councillor	Poste De Flacq (July 2022 – November 2022)
	Mr. <b>BUNDHOOA</b> Rajiv	District Councillor	Poste De Flacq (December 2022)
22	Mr. <b>JUGOO</b> Ravi	District Councillor	Quatre Cocos
23	Mr. <b>BHOYRAH</b> Pritam	District Councillor	Queen Victoria (July 2022 – November 2022)
	Mr. <b>ARMUGAM</b> Darmalingum Armon	District Councillor	Queen Victoria (December 2022)
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 (July 2022 – November 2022)
	Mr. <b>RACKTOO</b> Sawan	District Councillor	Trou d'Eau Douce (December 2022)

- **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 the Chairperson DC, the Vice Chairperson DC and five other members appointed by the Chairperson DC.

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

**Members for Executive Committee for period July 2022 to December 2022**

<b>Name</b>	<b>Position</b>
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>
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> VISHAM	<b>Member</b>
Mr. <b>ANMOL</b> Partab	<b>Member</b>

**Members for Executive Committee for period February 2023 to June 2023 (No committee in January 2023)**

<b>Name</b>	<b>Position</b>
Mr. <b>JEEWOOTH</b> Kishore Kumar	<b>Chairperson District Council &amp; Chairperson of Committee</b>
Mr. <b>SEETOHUL</b> Kavindranath	<b>Vice-Chairperson District Council &amp; Vice-Chairperson of Committee</b>
Ms. <b>TOOFAIL</b> Bibi Mariam	<b>Member</b>
Mr. <b>RAMTOHUL</b> Rajesh	<b>Member</b>
Mr. <b>JUGOO</b> Ravi	<b>Member</b>
Mr. <b>SANGAM</b> Chetram	<b>Member</b>
Mr. <b>RACKTOO</b> Sawan	<b>Member</b>

- **PERMITS AND BUSINESS MONITORING COMMITTEE**

**Members for Permits and Business Monitoring Committee**

**for period July 2022 to 22 December 2022**

<b>Name</b>	<b>Position</b>
Mr. <b>JUGOO</b> Ravi	<b>Chairperson District Council &amp; Chairperson of Committee</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>GOPAL</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>
Mr. <b>RAMESSUR</b> K.K.	<b>Member (Chief Health Inspector)</b>

- **PERMITS AND BUSINESS MONITORING COMMITTEE**

**Members for Permits and Business Monitoring Committee**

**for period 29 December 2022 to June 2023**

<b>Name</b>	<b>Position</b>
Mr. <b>JEEWOOTH</b> Kishore K.	<b>Chairperson District Council &amp; Chairperson of Committee</b>
Mr. <b>LEUNG PAK WING</b> Fat Seun Suresh	<b>Member</b>
Mr. <b>BHUNSEE</b> Satiaprakash	<b>Member</b>
Mr. <b>JOAHEER</b> Seenundranath	<b>Member</b>
Mr. <b>LILKUNT</b> Prithivirajsingh	<b>Member</b>
Mr. <b>GOPAL</b> D.	<b>Member (Chief Executive)</b>
Mr. <b>DOMAH</b> K.	<b>Member (Head, Public Infrastructure Department)</b>
Mr. <b>BEEDASSY</b> B.A.	<b>Member (Head, Land Use &amp; Planning Dept) [As from 19 January 2023]</b>
Mrs. <b>SIBURUTH</b> D.	<b>Member (Ag. Head, Land Use &amp; Planning Dept) [Up to 13 January 2023]</b>
Mr. <b>RAMESSUR</b> K.K.	<b>Member (Chief Health Inspector)</b>

- **FINANCE COMMITTEE**

The Finance Committee dealt with the Finance of the Council.

**Members for Finance Committee for period August 2022 to November 2022**

<b>Name</b>	<b>Position</b>
Mr. <b>JUGOO</b> Ravi	<b>Chairperson District Council &amp; Chairperson of Committee</b>
Mr. <b>RAMRUP</b> Chandradeo	<b>Vice-Chairperson District Council</b>
Mr. <b>SEETOHUL</b> Kavindranath	<b>Member</b>
Mr. <b>PEM</b> Preetam	<b>Member</b>
Mr. <b>KISSOON</b> Dhanraj	<b>Member</b>
Mr. <b>MAUDHOO</b> Visham	<b>Member</b>
Mr. <b>SANGAM</b> Chetram	<b>Member</b>

**Members for Finance Committee for period February 2023 to June 2023**

**(No committee in January 2023)**

<b>Name</b>	<b>Position</b>
<b>Mr. SEETOHUL</b> Kavindranath	<b>Vice Chairperson District Council &amp; Chairperson of Committee</b>
<b>Mr. AWOTAR</b> Kailash	<b>Vice-Chairperson of Committee</b>
<b>Mr. JEEWOOTH</b> Kishore Kumar	<b>Member (Chairperson District Council)</b>
<b>Ms. JUGURNAUTH</b> Darshinee Devi	<b>Member</b>
<b>Mr. BHUNSEE</b> Satiaprakash	<b>Member</b>
<b>Mr. RAMMONDHUR</b> Mevin	<b>Member</b>
<b>Mr. DAMREE</b> Yaadav	<b>Member</b>
<b>Mr. VEERAMAH</b> Vikram	<b>Member</b>
<b>Mr. RAMTOHUL</b> Rajesh	<b>Member</b>
<b>Mr. JUGOO</b> Ravi	<b>Member</b>

- **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 2022 to November 2022**

**(No committee in December 2022)**

<b>Name</b>	<b>Position</b>
Mr. <b>JUGOO</b> Ravi	<b>Chairperson District Council &amp; Chairperson of Committee</b>
Mr. <b>RAMRUP</b> Chandradeo	<b>Vice-Chairperson District Council</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 Kumar	<b>Member</b>

**Members for Public Infrastructure Committee for period February 2023 to June 2023**

**(No committee in January 2023)**

<b>Name</b>	<b>Position</b>
<b>Mr. JUGOO Ravi</b>	<b>Chairperson of Committee</b>
<b>Mr. RACKTOO Sawan</b>	<b>Vice-Chairperson of Committee</b>
<b>Mr. JEEWOOTH Kishore Kumar</b>	<b>Member (Chairperson District Council)</b>
<b>Mr. SEETOHUL Kavindranath</b>	<b>Member (Vice-Chairperson District Council)</b>
<b>Mr. BEELUR Rohess Kumar</b>	<b>Member</b>
<b>Mr. AWOTAR Kailash</b>	<b>Member</b>
<b>Mr. BHUNSEE Satiaprakash</b>	<b>Member</b>
<b>Mr. JOAHEER Seenundranath</b>	<b>Member</b>
<b>Mr. LILKUNT Prithivirajsingh</b>	<b>Member</b>
<b>Mr. RAMTOHUL Rajesh</b>	<b>Member</b>
<b>Mr. SANGAM Chetram</b>	<b>Member</b>

- **PUBLIC HEALTH COMMITTEE**

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

**Members for Public Health Committee for period July 2022 to November 2022 (No committee in December 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>Member (Chairperson District Council)</b>
Mr. <b>RAMRUP</b> Chandradeo	<b>Member (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>

**Members for Public Health Committee for period February 2023 to June 2023**

**(No committee in January 2023)**

<b>Name</b>	<b>Position</b>
<b>Mr. SANGAM</b> Chetram	<b>Chairperson of Committee</b>
<b>Mr. JOAHEER</b> Seenundranath	<b>Vice-Chairperson of Committee</b>
<b>Mr. JEEWOOTH</b> Kishore Kumar	<b>Member (Chairperson District Council)</b>
<b>Mr. SEETOHUL</b> Kavindranath	<b>Member (Vice-Chairperson District Council)</b>
<b>Mr. LEUNG PAK WING</b> Fat Seun	<b>Member</b>
<b>Mrs. TOOFAIL</b> Bibi Mariam	<b>Member</b>
<b>Mr. AWOTAR</b> Kailash	<b>Member</b>
<b>Mr. LILKUNT</b> Prithivirajsingh	<b>Member</b>
<b>Mr. VEERAMAH</b> Vikram	<b>Member</b>
<b>Mr. RAMTOHUL</b> Rajesh	<b>Member</b>
<b>Mr. RACKTOO</b> Sawan	<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 2022 to December 2022**

<b>Name</b>	<b>Position</b>
Mr. <b>RAMRUP</b> Chandradeo	<b>Vice Chairperson District Council &amp; Chairperson of Committee</b>
Mr. <b>BHOYRAH</b> Pritam	<b>Vice Chairperson of Committee</b>
Mr. <b>JUGOO</b> Ravi	<b>Member (Chairperson District Council)</b>
Mr. <b>ISSUREE</b> Parmanand	<b>Member</b>
Mr. <b>GAONJUR</b> Deepvijay	<b>Member</b>
Mr. <b>RAMMONDHUR</b> Mevin	<b>Member (As from October 2022)</b>
Mr. <b>RAMKALAWON</b> Avinash	<b>Member</b>
Mr. <b>LILKUNT</b> Prithivirajsingh	<b>Member</b>
Mr. <b>LABELLE</b> M.J. Jacques L	<b>Member</b>
Mr. <b>BANJEET</b> Neermalsingh	<b>Member</b>

**Members for Welfare Committee for period February 2023 to June 2023 (No committee in January 2023)**

<b>Name</b>	<b>Position</b>
Mr. <b>SEETOHUL</b> Kavindranath	<b>Vice Chairperson District Council &amp; Chairperson of Committee</b>
Mr. <b>RAMTOHUL</b> Rajesh	<b>Vice Chairperson of Committee</b>
Mr. <b>JEEWOOTH</b> Kishore Kumar	<b>Member (Chairperson District Council)</b>
Ms. <b>JUGURNAUTH</b> Darshinee Devi	<b>Member</b>
Mr. <b>BEELUR</b> Rohess Kumar	<b>Member</b>
Mr. <b>AWOTAR</b> Kailash	<b>Member</b>
Mr. <b>RAMMONDHUR</b> Mevin	<b>Member</b>
Mrs. <b>HUSRAJ</b> Bhawna	<b>Member</b>
Mr. <b>DAMREE</b> Yaadav	<b>Member</b>
Mr. <b>RACKTOO</b> Sawan	<b>Member</b>

**NUMBER OF MEETINGS AND COMMITTEES HELD DURING**  
**PERIOD**  
**JULY 2022 TO JUNE 2023**

	Number of Meetings/Committees
Council Meetings	14
Executive Committees	16
Permits and Business Monitoring Committees	55
Public Health Committees	10
Public Infrastructure Committees	10
Welfare Committees	12
Finance Committees	05
Procurement Committees	78

## **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 2022 TO JUNE 2023**

<b>VC Meetings</b>	<b>Number</b>
<b>July 2022 to June 2023</b>	<b>276</b>

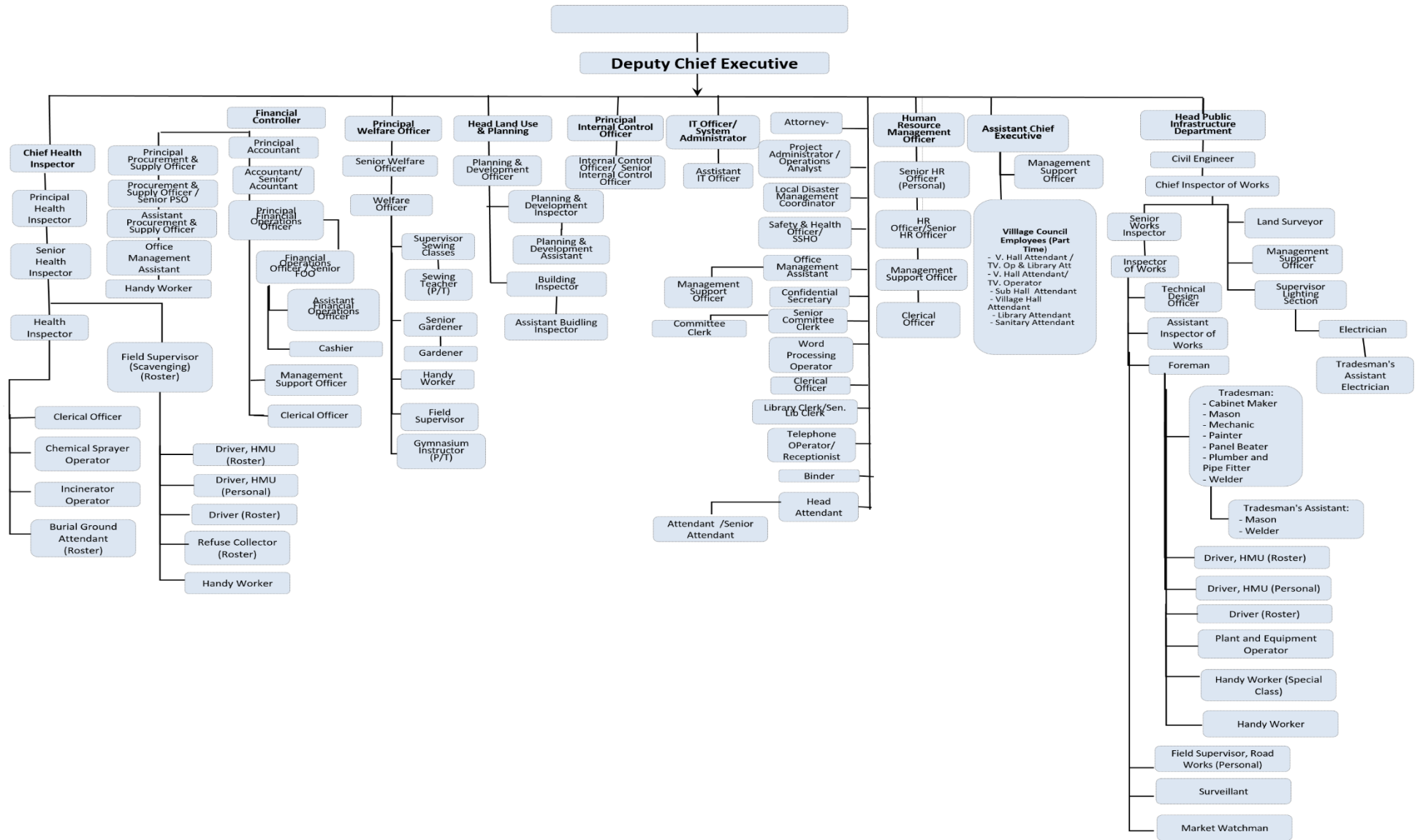
## **THE ADMINISTRATIVE DEPARTMENT & OTHER DEPARTMENTS OF THE COUNCIL**

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

# THE DISTRICT COUNCIL OF FLACQ ORGANISATIONAL CHART

## CHIEF EXECUTIVE



**LIST OF HEADS OF DEPARTMENT /SECTIONS AS AT 30 JUNE 2023**

<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
Mr. BEEDASY Bashir Aslam	Head, Land Use & Planning Department	In office since 19 January 2023
Mrs. SIBURUTH Dayawantee	Planning and Development Officer	Acted as Acting Head, Land Use and Planning Department since 18 August 2021.
Mr. RAMESSUR Kishore Kumar	Chief Health Inspector	In office since 11 April 2022
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	In office since 08 August 2016
Mr. UBHEE Sunjeev	Assistant Chief Executive	In office since 30 December 2020
Mr. RAMANJOOLOO Ashwinta	Assistant Chief Executive	In office since 30 December 2020. Transferred to Municipal Council of Beau Bassin – Rose Hill with effect from 26 September 2022.
Mr. THAGALEE Kabir Anand	Assistant Chief Executive	In office with effect from 24 November 2023. He got transferred to the District Council of Moka with effect from 05 January 2023.
Mrs. JEEWOONARAIN Kamini	Assistant Chief Executive	In office with effect from 24 November 2023. She was transferred to the District Council of Pamplemousses with effect from 01 December 2022.

Mr. SOOKOY Vishwanath	Assistant Chief Executive	In office since 05 January 2023
Mrs. RAMNAUTH Veena	Local Disaster Management Coordinator	In office since 04 July 2022 up to 18 October 2022.
Mr. JAMANSINGH Yuvraj	Local Disaster Management Coordinator	In office with effect from 18 October 2022. He was transferred to the District Council of Black River with effect from 18 November 2022.
Mr. BOJNAUTH Sundeep	Local Disaster Management Coordinator	In office since 18 November 2022
Mr. JANMOHAMAD Mohamad Fayzal	Principal Internal Control Officer	In office since 17 March 2020
Mr. RAMBURN Neeraj	Principal Welfare Officer	In office since 26 January 2022. He got transferred to Municipal Council of Beau Bassin – Rose Hill on 10 February 2023.
Mrs. ETTOO Gowreedevi	Principal Welfare Officer	In office since 10 February 2023
Mr. HOSSEN Mahomed Shanepeer	Safety & Health Officer/ 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/ 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 (Personal), Human Resource Officer/ Senior Human Resource Officer, a Management Support Officer and a Clerical Officer. These Officers consist of 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.

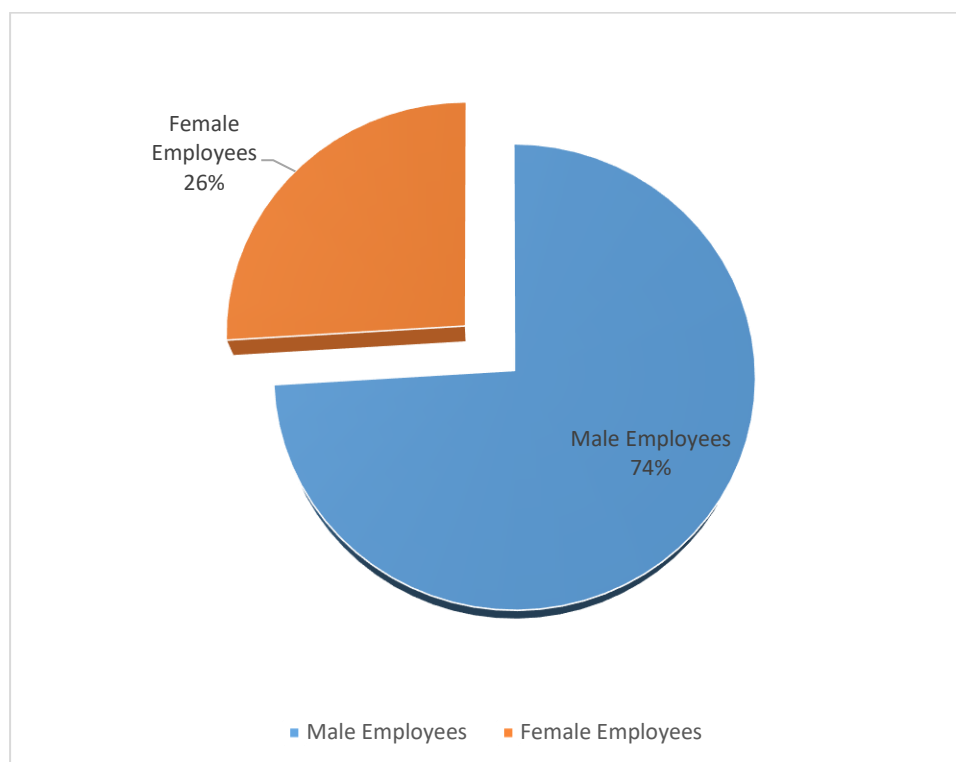
### **1. Recruitment/Appointment/Promotion**

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.

As at 30 June 2023, there were 322 male employees and 113 female employees on the establishment of this Council. The Picture below depicts the percentage number of male and female at the District Council of Flacq:



### **LIST OF APPOINTMENTS FOR PERIOD JULY 2022 TO JUNE 2023**

The table below depicts the number of appointments that have been conducted during period July 2022 to June 2023.

SN	Grade	Male	Female	Total
1	Local Disaster Management Coordinator	1	-	1
2	Principal Accountant	-	1	1
3	Handy Worker	3	3	6
4	Refuse Collector (Roster)	5	-	5
5	Senior Health Inspector	-	1	1
6	Senior Gardener	1	-	1
7	Principal Financial Operations Officer	-	1	1
8	Senior Committee Clerk	-	1	1

**TOTAL NUMBER OF EMPLOYEES**

17

**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	Refresher Course in processing of BLUP applications on NELS	9
2	First Aid Course	30
3	Short Professional Course on Geographical Information System (GIS)	1
4	Postgraduate Course in Project Management and Contract Management	1
5	Training Programme on Procurement	3
6	Capacity Building on nature-based solutions (NbSs) and Mapping of Environmentally Sensitive Areas (ESAs)	2
7	Procurement - Preparation of Bidding Documents	3

**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	Surname	Other Names	GRADE	Date of Retirement
1	RAMASAWMY	Sanassee	Driver, Heavy Mechanical Unit (Personal)	21-Aug-22
2	NUNKOO	Shyamush	Driver, Heavy Mechanical Unit (Personal)	24-Aug-22

SN	Surname	Other Names	GRADE	Date of Retirement
3	JAYMUNGUL	Eman Kumar	Sub Hall Attendant (Part time)	08-Sept-22
4	JEETOO	Leckhraj	Handy Worker (Special Class)	15-Jan-23
5	GUNGEEA	Chandrawtee	Sewing Teacher (Part-Time)	26-Jan-23
6	BALLGOBIN	Kaveeraj	Incinerator Operator	15-Feb-23
7	BUSVIAH	Seetana	Market Watchman	15-Feb-23
8	BHIWA	Bheewsen	Incinerator Operator	15-Feb-23
9	BALLOO	Anand	Refuse Collector (Roster)	24-Feb-23
10	MANOA	Bhy Imran	Refuse Collector (Roster)	1-Mar-23
11	POLIGADU	Dhann	Chemical Sprayer Operator	25-Mar-23
12	CHOCOURY	Chabeelall	Refuse Collector (Roster)	23-Apr-23
13	LAULAH	Salim Ahmad	Refuse Collector (Roster)	1-Jun-23
14	JOYSURY	Nundhir	Refuse Collector (Roster)	1-Jun-23
15	MUNGROO	Dharmaraj	Refuse Collector (Roster)	16-Jun-23

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

Under the aegis of the Ministry of Labour, Human Resource Development 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 11 July 2022 to 30 June 2023.

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.

SN	Department/Section
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 Occupational Health and Safety**

The Occupational Health and Safety forms an integral part of the Council. It has its objective to implement safety measures for employees working in the Council's premises to strive for zero accidents.

This can be achieved by the following: -

- To provide and maintain a safe working environment for the employees working in the Council's premises.
- To ensure the safety, health and welfare of all the employees working in the different premises.
- To provide relevant information, training and supervision on safety and health matters pertaining to the welfare of employees as stipulated in the OSH Act 2005.
- To provide and maintain adequate welfare facilities for the employees of the manual grades such as medical screenings through health surveillance.
- To provide a safe system of work and safety procedures for the employees in order to protect them against certain risk and hazards during their work activities.
- To act as Secretary for the Safety and Health Committee for the Council which is held once every 2 months.

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

From 01 July 2022 to 30 June 2023, Safety and Health Inspections have been done in the Markets, Village halls, Recreational Centres, Graveyards, Incinerators and the 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 2022 to 30 June 2023:

- 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.
- Risk Assessment of Attendants working at Village Halls, Sub Halls and Recreational Shelters.

### **3. Health Surveillance for all employees of the manual grades of the District Council of Flacq.**

A request for Health Surveillance for all employees of the manual grades, including Refuse Collectors, was sent by the Council to the Ministry of Health and Wellness (MOH) on 30

May 2023. Health Surveillance was subsequently started by the MOH as from first week of July 2023 with the first batch of employees of the manual grades.

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

A monthly RCD testing has been carried out by the Lighting Supervisor and the Electrician for the District Council of Flacq new administrative building, Customer Service Centre, Markets, Crematoriums and Bon Accueil Multipurpose Complex for the period 01 July 2022 to 30 June 2023. The Electrician has been informed to immediately report for any defect following the RCD testing 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 2022 to 30 June 2023.

**6. Purchase of fire equipment, fire extinguishers and fire safety signs**

Procurement exercise and purchase of fire extinguishers, fire equipment and fire safety signs which included fire extinguishers of different type, installations of emergency lights, fixation of fire safety signs, was done for the Council's premises requiring a fire certificate as per Mauritius Fire and Rescue Service (MFRS) requirements for the period 01 July 2022 to 30 June 2023.

**7. Fire Certificate**

Applications of fire certificates and payments fees for obtention of fire certificates for 42 premises of the Council which included, new administrative building, Customer Service Centre at Central Flacq, Incinerators, Markets, Village Halls, Sub Halls and Recreational Shelters/ Centres were done for the period 01 July 2022 to 30 June 2023. Update of layout plans for Council's buildings as per MFRS requirements was done for the period 01 July 2022 to 30 June 2023 for the obtention of fire certificate. Likewise, payment fees for approval of fire and evacuation plans for the above-mentioned premises was done for the period 01 July 2022 to 30 June 2023.

**8. Fire drill, Fire and Evacuation Plan**

Fire Drills and Fire and Evacuation Plans were carried out for the period 01 July 2022 to 30 June 2023 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, Customer Service Centre, Flacq Market, Lallmatie market, new administrative building of the Council's Head office, Village Halls, Sub Halls and Recreational Shelters/ Centres. Fire drills will be carried out at least once yearly.

## **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. Provision of Hand Sanitizers and alcohol 70% was done by the PPSO to the Office Attendants for the period 01 July 2022 to 30 June 2023. It ensured a safer environment for the employees by adopting good hygiene at workplace, keep social distancing, regular cleaning and disinfection of offices and workplace premises. Employees were sensitized through safety talks about the sanitary protocols as per Circular letter No. 37 of the Ministry of Public Service, Administrative and Institutional Reforms. Though wearing of mask by employee was not mandatory, the latter was regularly sensitized through safety talks to wear a mask in case he / or she showed any flu like symptoms such as running nose with fever and cough, in order to protect others from infection. The matter was regularly taken in the Safety and Health Committee for the period 01 July 2022 to 30 June 2023 to ensure compliance and thus to ensure a safe working environment for employees and visitors at the Council.

## **10. Training**

On the job trainings for the period 01 July 2022 to 30 June 2023 were done with Refuse Collectors, Burial Ground Attendants, Masons, Handy Workers and Electricians on importance and compliance to wear Personal Protective Equipment (PPE), good work practices, manual handling operations and safe work procedures.

Training on safe use of passenger lift (Emergency Rescue Training) found at the new administrative building of the District Council of Flacq Head Office was done among office Attendants and employees on 27 September 2022.

Likewise, an emergency rescue training was carried out with the building occupants found at the Customer Service Centre, Central Flacq on 28 February 2023. The aim of the training was to familiarize the employees and building occupants found at the said premises about the emergency rescue of a person trapped inside a passenger lift in case of a failure, awaiting arrival of the supplier responsible for the maintenance of same.

Trainings on Fire drills and Fire and Evacuation Plans were carried out with employees posted at different premises of the Council including new administrative building, Customer Service Centre Flacq, Incinerators, Markets, Village Halls, Sub Halls and Recreational Shelters/ Centres for the period 01 July 2022 to 30 June 2023.

## **11. Provisions for personal protective equipment (PPE)**

New Specifications for purchase of employees' PPE was prepared for the period 01 July 2022 to 30 June 2023. Procurement exercise/ BEC exercise for the purchase of personal protective equipment for financial year 2022/ 23 was carried out and delivery of same was followed by the PPSO.

#### **12. Pest Control Exercise for the new administrative building**

A pest control exercise with new method of treatments for rodents which included rats, mice, lizards, cockroaches, termites were started as from April 2023. The aim of the new treatment method was done to ensure safer working environment by using chemicals which were environment friendly compared to those poison cubes which were used in the past. The pest control exercise was carried out once monthly, together with good housekeeping inside the Council's office and building. Employees and office Attendants were sensitized through training and safety talks for regular cleaning of bins including office bins, food and other remnants bins, regularly after working hours to ensure cleanliness and hygiene.

#### **13. First Aiders for the Council**

30 employees of the Council from the different grades including, Refuse Collectors, Field Supervisors (scavenging), Office Attendants, Handy Workers, Electricians, Office employees, lorry drivers and others were provided with training by St John Ambulance Institution as from 08 May 2023 to 15 May 2023. 28 employees successfully passed their exams and were qualified as First Aiders and which was MQA approved. The participants were awarded with their certificates as First Aiders following an Award Ceremony which was held on 21 July 2023 in the Council Room.

#### **14. Safety and Health Committee**

Safety and Health Committees were done once every two months for the period 01 July 2022 to 30 June 2023. Reports on Minutes of Proceedings of the Safety and Health Committee were sent to the Director, Ministry of Labour Human Resource Development and Training as per sec 23 (6) of the Occupational Safety and Health Act 2005.

## **INTERNAL AUDIT SECTION**

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

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

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

Despite the limited resources available in terms of personnel, it is worth mentioning that the overall objectives of this section were most effectively and efficiently achieved through the scrutiny of documents, assets and appropriate site visits. Below are the works carried out for the financial year **2022/2023**.

### **FINANCIAL CONTROLLER'S 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) Check receipt for manual collection of burial and incineration fees.
- (iv) Perform audit exercise on bills of payment.
- (v) Carry out site visits for capital project works before payments are made to contractors/service providers.
- (vi) Verify the computations and authorization of all claims for travel, overtime, mileage allowances and deductions on a monthly basis.
- (vii) Audit the car loan calculation register book to ensure payment is made to eligible employees.
- (viii) Verify and reconcile monthly payroll (including all statutory deductions).
- (ix) Verification and reconciliation of daily cash and cheque collection and replenishment of petty cash.

**ADMINISTRATION DEPARTMENT:**

- (i) Special assignment on materials used on site.
- (ii) Make inquiry and report to the Chief Executive.
- (iii) Verification of odometer readings and movement book of officers/inspectors claiming car mileage allowance.
- (iv) Surprise site visits on a spot basis according to daily works program of field workers.
- (v) Attend the opening of bid box within the Procurement Committee.
- (vi) Attend Audit Committee meetings.
- (vii) Attend drawing of lots regarding allocations of stall to Market/Fair as and when required.
- (viii) Control of vehicles (i.e control test on speeding and Speed Limiter).
- (ix) Vetting of pre-contractual agreements.

**HUMAN RESOURCE SECTION:**

- (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 with 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.

**STORE SECTION:**

- (i) Attend Board of Survey on inventory of store.

**PUBLIC HEALTH DEPARTMENT:**

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

**PUBLIC INFRASTRUCTURE DEPARTMENT:**

- (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 DEPARTMENT:**

- (i) Physical control over 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 payments of overtime and bus fares claimed by welfare staff and field workers.

**VILLAGE COUNCILS:**

- (i) Perform an audit exercise on bills of payment for payment of procurement 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.

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>

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

The following **online IT Systems** are being used by staffs of the Council in view of providing a better service to the public at large.

- **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)**
- **i-Council System** – for better management/follow-up of projects and incoming/outgoing correspondences through the Council Project Management module, commonly known as CPM. This module enables 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. Procurement and Executive Committees are held based on inputs received on CPM without the need for printing committee documents.



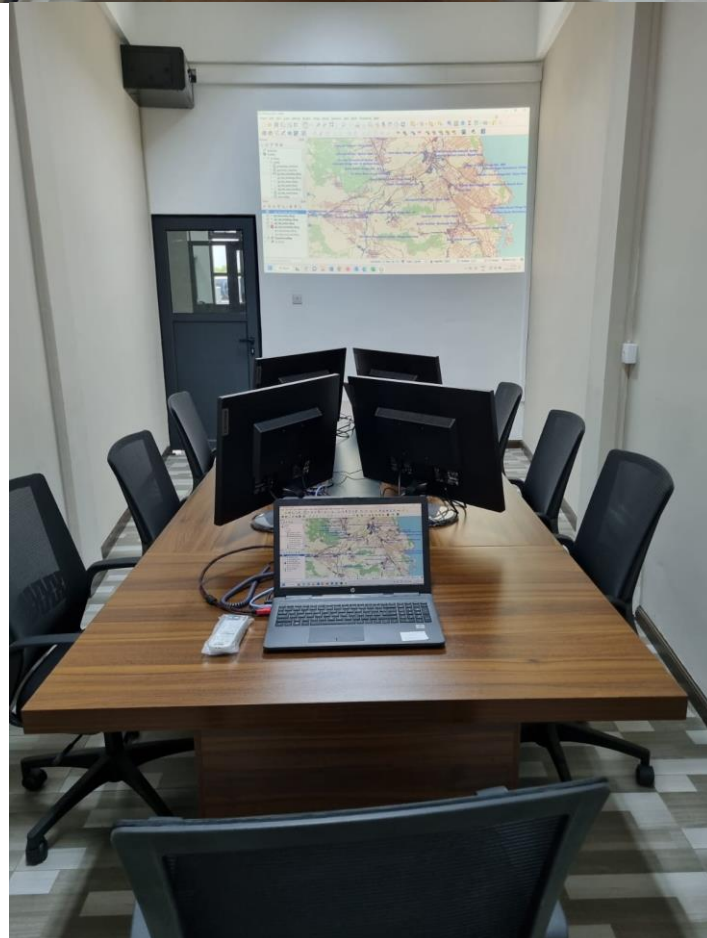
Other internal IT Systems used by the Council's staff are

- **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

## **C. National Geographical Information System**

The National Geographical Information System has been designed by the National Computer Board and was launched in December 2022 under the i-Council initiative. It enables the Public Infrastructure Department to manage its drains, roads and assets effectively. A gateway (antenna) has also been installed in April 2023 for the testing of GPS data in view of the implementation of a new Fleet Management Solution.

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.



**(I-Council Room)**

## **PROCUREMENT SECTION**

The Procurement Section is managed by a Principal Procurement & Supply Officer. He is assisted in his duties by an Acting Senior Procurement & Supply Officer, one Management Support Officer, one Clerical Officer and one YEP Trainee.

These four 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 2022 to June 2023

SN	Description	Nos	
1	Procurement committee	78	
2	Registered suppliers as per existing list up to date	313	
3	Request for seal quotation (RFQ)	0	
4	Contract awarded for RFQ	0	
5	Open advertised bidding (OAB)	5	
6	Contract awarded for OAB	2	
7	Informal quotation launched (DP)	7	
8	Works order awarded	7	
9	Purchase orders /service orders awarded	3535	
10	Restricted Bidding (RB)	39	
11	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 forwarded to the Finance Section for payments.

## **ANNUAL PROCUREMENT PLAN**

Procurement planning is a forward procurement plan summarizing 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 channeled through store.

Some stock items such as Stationery, Culinary Items, Cleaning Materials and Protective Equipment ,Electrical spare parts , Tyres 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, non-store electrical items, spare parts, oil, grease etc. were checked and issued to departments as per purchase orders.

Formerly all our purchase orders were drawn in E-biz system, before the introduction of Council Project Management System(CPM) which was done on November 2021. All our quotations were recorded in a quotation book.

Presently with the introduction of CPM all procurement of good and services are transacted first on CPM and then channelled through EBIZ system for payment procedures.

During closing of tenders, samples are received by the procurement section and returned to suppliers at the end of the financial year.

Since the Dc Head Quarter is a new building, situated near Super U at Central Flacq, since Feb 2022, the store section was operated remotely from the existing building at Plaine De Gersigny,

## **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.

Every local committee – LDRRMC shall consist of –

- (a) the Lord Mayor, Mayor or Chairperson of the local authority, as the case may be, who shall be the chairperson;
- (b) the chief executive of the local authority, who shall be the vice-chairperson;
- (c) the Local Disaster Management Coordinator of the local authority;
- (d) a representative of the Ministry responsible for the subject of education;
- (e) a representative of the Ministry responsible for the subject of health;
- (f) a representative of the Ministry responsible for the subject of Public Infrastructure;
- (g) a representative of the Ministry responsible for the subject of Social Integration;
- (h) a representative of the Ministry responsible for the subject of Social Security;
- (i) a representative of the Mauritius Police Force;
- (j) a representative of the Mauritius Fire and Rescue Service;
- (k) a representative of the Central Electricity Board;
- (l) a representative of the Central Water Authority;
- (m) a representative of the Road Development Authority; and
- (n) a representative of the Mauritius Red Cross Society.

The chairperson of a local committee may, where he considers necessary, co-opt any other person with relevant expertise not already available to assist the committee.

### **DISASTER RISK REDUCTION MANAGEMENT AT THE LOCAL LEVEL**

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

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

In the same context, a Local Disaster Management Coordinator has been appointed by the Local Government Service Commission for each Local Authority to coordinate all disaster risk reduction and management activities in respect of the area under the jurisdiction area of the Local Authority.

The Local Disaster Management Coordinator acts as the liaison officer between the National Disaster Risk Reduction and Management Centre (NDRRMC) and the local authority.

### **Local Disaster Risk Reduction and Management Committee**

The Local Disaster Risk Reduction and Management Committees have been held on 22 September 2022, 24 March 2023 and 27 June 2023 for the general preparedness for cyclonic/rainy season 2022-2023 & other Disaster Risk Reduction (DRR) and Disaster Risk Management (DRM) activities.

According to the NDRRM Act 2016 the local committee i.e the Local Disaster Risk reduction and Management Committee (LDRRMC) shall meet as often as the Chairperson of the Local Authority may determine but at least once every 3 months.

#### **■ Functions of the Local Committee**

- Work closely with its local community in disaster analysis and vulnerability assessment
- Prepare, implement in accordance with any guidelines as laid down by the National Council, the local Plan to be approved by the National Centre
- Promote and implement disaster risk reduction and management education and public awareness programmes

- Build capacity, acquire resources and coordinate disaster risk reduction and management activities
- Conduct trainings, drills and simulation exercises
- Every 6 months, submit a periodical report related to its activities to the National Centre

#### **Local Emergency Operation Command (LEOC)**

- The LEOC is multi-sectoral and presided by the chairperson of The District Council of Flacq,
- In the event of a disaster, the LEOC is activated at the Council along with the first responders and the concerned stakeholders
- The LEOC liaise with the NEOC so as to lead disaster response operations
- Exercise the same power as that of the NEOC (only in areas falling under its jurisdiction)
- Sitrep and post impact assessment is sent to NEOC if ever there is a crisis situation.

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

#### **Simulation Exercises/ Sensitisation Campaigns**

- Tsunami Simulation Exercise at Belle Mare Coastal Areas held on 26 November 2022
- Sensitisation Campaign on Flooding for inhabitants of Clemencia held on 15 June 2023 at Clemencia Recreational Centre,
- Sensitisation Campaign on Flooding for inhabitants of Sebastopol held on 20 June 2023 at Sebastopol Recreational Centre,
- Flooding Simulation Exercise for the regions of Clemencia & Sebastopol held on 30 June 2023.

#### **Community Disaster Response Programme (CDRP)– Refresher Course**

Community Disaster Response Programme (CDRP) Refresher Course for the Community Disaster Response Team (CDRT) of Poste de Flacq held jointly with the Municipal City Council of Port Louis and the Municipal Council of Curepipe in collaboration with the National Disaster Risk Reduction and Management Centre on Saturday 6 May 2023 at the Vallee des Pretres Municipal Centre.

**Pictures of Tsunami Simulation Exercise held on 26 November 2022**







**Pictures of Sensitisation Campaign on Flooding for inhabitants of Sebastopol held on 20 June 2023 at Sebastopol Recreational Centre**



**Pictures taken at Clemencia ICW Flooding Simulation Exercise for the regions of Clemencia & Sebastopol held on 30 June 2023**





**Pictures of CDRP Refresher Course for CDRT Poste de Flacq held on 06 May 2023**







## **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 five occasions for the period July 2022 to June 2023.

### **CSU PORTAL**

The CSU is now at its six years of existence at the Council. Launched in 2017, CSU is now geared with more innovative and harmonized 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 bare lands/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 person, Mr. S. Ubhee. 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 2022 – June 2023 one ACC was convened. 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 in accordance with Section 50 of the Local Government Act 2011 is responsible for the following core services provided by the Council:-

1. Construction and maintenance of non- classified roads
2. Construction and maintenance of footpaths and drains along non- classified roads
3. Fixing and maintenance of street lights and traffic signs on public roads.
4. Declaration of road as public.
5. Maintenance of Council buildings, markets, traffic centres and other Council amenities
6. Design, supervision and management of building and civil engineering projects undertaken by in -house labour or contractors.
7. Maintenance of Council vehicles
8. Implementation of capital projects.
9. Fixing and maintenance of lighting in sport amenities, Council buildings and other Council Assets.
10. Process application for wayleave for excavation work on non-classified roads/temporary closure of roads.

The department is controlled by the Head Public Infrastructure Department. The Civil Engineer posted at the department has the responsibility to support the Head of the Department in regards to project implementation and recommendations to the Permits & Business Monitoring Committee. Daily operations of the department are managed by the Chief Work Inspector, who is shouldered by one Senior Inspector of Works and two Inspectors.

In the wake of technological advancement in the Public Sector, the implementation of the Council Project Management has provided a structural framework to ease the department's planning and task management. Tools such as GIS has also enabled the department to effect asset tagging and upload information regarding roads, drains, sports amenities and Council Building.

In the financial year 2022-2023, Council has received several sources of funds which has enabled Council to concretise long awaiting projects, resurfacing of roads, fixing of poles and lightings, procurement of children play equipment, construction of drains and upgrading of its existing amenities.

The tables below show the projects which have been accomplished and ongoing projects by the department:-

**The District Council of Flacq . - Completed Projects**

SN	Project	Development Type	Location	Constituency	Source of Funding(LDP/ERP1/ERP2/RIP)
1	Resurfacing of Street A	Roads	Poste de Flacq	9	ERP 2
2		Roads	Camp Ithier	9	ERP 2
3		Roads	Lallmatie	9	ERP 2
4		Roads	Clemencia	10	ERP 2
5		Roads	Camp de Masque	10	ERP 2
6		Roads	Belle Mare	9	ERP 2
7		Roads	Ecroignard	10	ERP 2
8	Construction of Drain	Drains	Rajiv Gandhi Lane, Isidore Rose, Quatre Cocos	9	NFMP
9		Drains	Isidore Rose, Flacq	9	NFMP
10		Drains	Camp Ithier, SSR Lane, near Beerodee Shop	9	NFMP
11		Drains	Railway Road, La Lucie Roy, Bel Air Riviere Seche	10	NFMP
12		Drains	Shivala Road (4th house after Shivala), Caroline, Bel Air Riviere Seche	10	NFMP
13		Drains	Cite CHA, Morc. Roy, Bel Air Riviere Seche	10	NFMP
14		Drains	Saraswati Road, Ecroignard	10	NFMP
15		Drains	Caroline Bel Air Abass Road	10	NFMP
16		Drains	Darwin Road, Morcellement Suhawon Lot 7 Caroline	10	NFMP
17		Drains	Choolhun Road Ecroignard	10	NFMP
18		Drains	Tagore Road, St Julien Village	9	NFMP
19		Drains	Mamouroux Lane, EDC, Lallmatie	9	NFMP
20		Drains	Overseas Road, Lallmatie	9	NFMP

21		Drains	La Tapie Road, Brisee Verdiere	9	NFMP
22		Drains	Brisée Verdière Nr Entrance of Village Council	9	NFMP
23		Drains	Camp Accasia Nr Robey	9	NFMP
24		Drains	Camp Ithier, Mahabali Road, Ubhee Road	9	NFMP
25		Drains	Lateral Avenue Colombes, Mont Ida	10	NFMP
26	Extension of Village Hall	Amenities	Lallmatie	9	ERP 2
27	Construction of sub Hall	Amenities	Petit Cabane	10	ERP 2
28	Work for New Village Hall and handrail	Amenities	Grand Retraite	9	ERP 2
29	Construction of Mini Soccer Pitch at Recreational Shelter at La Tapie	Amenities	Bon Accueil	9	ERP 2
30	Embellishment + Jogging Track at Riverside	Amenities	St Julien	9	ERP 2
31	Purchase of Bins	Amenities	Brisee Verdiere	9	ERP 2
32	Construction of Mini-Soccer Pitch	Amenities	At Bel Air - 2. St Michel - Railway Road	10	ERP 2
33	Upgrading and fencing of Football Ground at Post Office Road and embellishment of new Petanque court at Camp de Pecheurs & Children Garden	Amenities	G.R.S.E	10	ERP 2
34	Fencing and Tarring of Parking Space and Construction of Handball Pitch in the	Amenities	Trou d'Eau Douce	10	ERP 2

	same yard Near Football Ground				
35	Construction of Graded seat	Amenities	At Ecroignard	10	ERP 2
36	construction of Mini Soccer Pitch	Amenities	Clemencia	10	ERP 2
37	Construction of Mini-Soccer Pitch near Village Hall	Amenities	Olivia	10	ERP 2
38	Construction of Mini Soccer Pitch	Amenities	Sebastopol Lesur	10	ERP 2
39	Extension and upgrading of existing Shelter	Amenities	Sebastopol	10	ERP 2
40	Led Lanterns, poles, wires, led & or solar lights	Lighting	Led Lanterns, poles, wires, led & or solar lights	10	ERP 2
41	Indoor, Outdoor and Children Play Equipment	Amenities	Indoor, Outdoor and Children Play Equipment	10	ERP 2
42	Upgrading of Cemeteries	Amenities	Trou D'Eau Douce /Medine/Beau Bois	10	ERP 2
43	Extension of Village Hall	Amenities	Laventure	9	ERP 2
44	Embellishment at Quatre Cocos Green space and Shanti Nagar Recreational Shelter	Amenities	Quatre Cocos	9	ERP 2
45	Market Fair a Bel Air (phase 1)	Amenities	Bel Air	10	Capital Projects
46	Market Fair at Bel Air - Phase II	Amenities	Bel Air	10	Capital Projects

**IMPLEMENTATION OF COMMUNITY DEVELOPMENT PROJECTS - INDIAN GRANT ASSISTANCE**

**Council: The District Council of Flacq**

**Cluster No.: IV**

**Constituency: 9**

**Status of Project(s)**

SN	LA	Cluster	Project	Project Value (Rs M)	Expected Project Completion Date	Current Status
1	DC Flacq	IV	Construction of shelter on existing Soccer Pitch at Laventure	0.5	15.10.23	Work started. 5% completion

**IMPLEMENTATION OF COMMUNITY DEVELOPMENT PROJECTS - INDIAN GRANT ASSISTANCE**

**Council: The District Council of Flacq**

**Cluster No.: IV**

**Constituency: 10**

**Status of Project(s)**

SN	LA	Cluster	Project	Project Value (Rs M)	Expected Project Completion Date	Current Status
1	DC Flacq	IV	Construction of Mini Soccer Pitch and Lighting at Camp de Masque	2.0	20.10.23	55% Completed
2	DC Flacq	IV	Construction of Mini Soccer Pitch and Lighting at Deep River	1.8	20.10.23	55% Completed

3	DC Flacq	IV	Construction of Mini Soccer Pitch and Lighting at Petit Bois, Caroline	1.8	22.09.23	85% Completion
4	DC Flacq	IV	Supply of 2000 Units Bins for Camp de Masque Pave	1.2	23.12.23	Evaluation of bids in progress

**IMPLEMENTATION OF COMMUNITY DEVELOPMENT PROJECTS - INDIAN GRANT ASSISTANCE**

**Council: The District Council of Flacq**

**Cluster No.: X**

**Status of Project(s)**

Sn	LA	Cluster	Project	Project Value (RS M)	Expected Project Completion Date	Current Status
1	DC Flacq	X	(i) Health track + Children garden + embellishment	3.4	02.02.24	Tender - direct Procurement for cleaning n leveling of land launched
		X	(ii) “decorative bulb (garland) lights” from Sookdeo Bissondoyal School up to Filling Station and Mission Cross Road including all religious places found in the Lallmatie Village Council area		23.12.23	Tender document finalised
2	DC Flacq	X	Conversion of Volleyball Pitch into mini soccer pitch and upgrade of Football ground at St Julien Village	2.0	19.01.24	Tender document finalised
3	DC Flacq	X	Indoor Gym at Nehru Nagar	1.2	19.01.24	Tender document finalised. At procurement level
4	DC Flacq	X	Indoor Gym at Bon Accueil	1.2	19.01.24	
5	DC Flacq	X	Mini Soccer Pitch at Mare La Chaux	2	19.01.24	Tender document finalised
6	DC Flacq	X	Mini Soccer Pitch at Petite Retraite	2	19.01.24	Tender document finalised. At procurement level

7	DC Flacq	X	Construction of fenced shelter on existing stadium seat ' <i>gradin</i> ' for spectators at La Porte, Poste de Flacq	1.5	19.01.24	Tender document finalised. At procurement level
Sn	LA	Cluster	Project	Project Value (RS M)	Expected Project Completion Date	Current Status
8	DC Flacq	X	Mini Soccer Pitch at Mont Ida	2	19.01.24	request for additional funding
9	DC Flacq	X	Cloak Room at Bramsthan	2	19.01.24	Tender document finalised. At procurement level
10	DC Flacq	X	Cloak Room at Ecroignard	2	19.01.24	Tender document finalised. At procurement level
11	DC Flacq	X	Distribution of 3135 Units Bins at Sebastopol Village Council	1.88	23.12.23	Evaluation of bids in progress
12	DC Flacq	X	Distribution of 2200 Units Bins at Trou D'eau Douce Sebastopol Village Council	1.32	23.12.23	Evaluation of bids in progress

**The District Council of Flacq - Ongoing Projects / Under Preparation(Amenities)**

SN	Project	Location	Constituency	Source of Funding(LDP/ ERP1/ ERP2/ RIP)	% Completed	Status
1	Construction of Village Hall	Grand Retraite	9	Capital Projects	20% completion	
2	Construction of Hall near Bonne Mère Football Ground	Bonne Mère	9	ERP 2	60% completion	
3	Lighting system of Mare D'Australia Football Ground	Mare D'Australia Football Ground	9	ERP 2	Handing over of site completed. Contractor awaiting delivery of poles & Lanterns	
4	Additional Work at new Mini Soccer Pitch	Mare La Chau	9	ERP 2	60% completion	
5	Fencing at Lallmatie Market/Fair	Lallmatie	9	ERP 2	25% completed	
6	embellishment, Jogging Track	Bel Air Petit Bois -	10	ERP 2	90% completed	
7	Upgrading and Lighting System of Football Ground – Mont Ida & Bel Etang	Medine	10	ERP 2	Handing over of site completed. Contractor awaiting delivery of poles & Lanterns	
8	Mini Soccer Pitch at Morc VRS 2	Bramsthan	10	ERP 2	90% completed	
9	Amenities for new Administrative Building	Central Flacq	9	ERP 2	95% completed	
10	Outdoor Gym Equipment	Central Flacq	9	ERP 2	Procurement stage	
11	Construction of a Multipurpose Hall at NHDC Balance John	Camp de Masque -	10	ERP 2		Tender will be relaunched
12	Construction of Mini Traffic Centre	Bel Air	10	Capital Projects		Evaluation of bids completed
13	Construction of Village Hall	Camp Ithier	9	Capital Projects		Evaluation of bids in progress
14	Incinerator at Mare La Chau (changed to Quatre Cocos)	Quatre Cocos	9	Capital Projects		Evaluation of bids in progress

15	Construction of Sub Hall and Football Ground	Camp Marcelin	9	Capital Projects		Evaluation of bids in progress
16	Mini Market and Bus Terminal at Bon Acceuil	Bon Acceuil	9	Capital Projects		Tender document for Design & Built under preparation
17	Setting up of Incinerator at Mare D'Australia	Mare D'Australia	9	Capital Projects		Awaiting vesting of Land from Min Aro Industry
18	Recreational Shelter, Family Garden and Other Associated Amenities at Belle Mare (Construction of multipurpose hall at Shanti Nagar Belle Mare)	Belle Mare	9	Capital Projects		Awaiting vesting of Land from MHLUP



**Construction of Drain Camp Ithier Mahabali Road**



**Construction of sub-Hall at Petite Cabane**



**Construction of sub-Hall at Petite Cabane**



**EXTENSION AND UPGRADING OF EXISTING SHELTER AT SEBASTOPOL**



**Resurfacing of Road at Poste De Flacq Harold Road Camp Raffia**



**Jogging Track St Julien Village**



**Jogging Track St Julien Village**

**List of vehicles for the Public Infrastructure Dept – Flacq District Council**

- 1) 11z14 – Trailer
- 2) 11z15 – Lorry
- 3) 11z16 - Lorry Crane
- 4) 11z17 – Bitumen Lorry Tanker
- 5) 11z18 – Roller
- 6) 11z19 – Lorry bascule
- 7) 11z20 – Lighting Lorry
- 8) 11z21 – Lighting Lorry
- 9) 11z22 – lorry
- 10) 11z23 – Dumper
- 11) 11z24 – Dumper
- 12) 11z25 – Dumper
- 13) 11z26 – Dumper
- 14) 11z29 – Bus
- 15) 11z36 – 4x4 Carry boy
- 16) 11z37 - Trailer
- 17) 11z38 – 4x4
- 18) 11z39 – Trailer
- 19) 11z40 – Roller
- 20) 11z41 – Iveco Lorry
- 21) 11z42 – Trailer
- 22) 11z43 – Pick Up Single Cab
- 23) 11z44 – Lorry welfare
- 24) 11z45 – Car Nissan Micra
- 25) 11z46 – Tractor-Slasher Kubota {OLD}
- 26) 11z47 – New Lighting Lorry
- 27) Bobcat – S130 {OLD}
- 28) 11z48 – MST {JCB}
- 29) 11z50 – Chairman’s Car BMW x4
- 30) Bobcat – S450 {New}
- 31) 11z51 – Crane Lorry {New} - Date of registered 31 oct 2022 (received at DCF on 28 Jan 23)

- 32) 11z52 – Micro Bus (Van 15-Seater) {New} - Date of registered 16 Jan 2023 (received at DCF on 25 Jan 23)
- 33) 11z53 – Tractor-Slasher Kubota {New} - Date of registered 18 Jan 2023 (received at DCF on 06 Feb 23)
- 34) 11z54 – Lighting Lorry {New} - Date of registered 02 Feb 2023 (received at DCF on 31 Mar 23)
- 35) 11z59 – 4x4 {New} – Date of registered 14 Aug 2023 (received at DCF on 22 Aug 23)

**Total number of Vehicles = 31 Units**

**Total number of Trailers = 4 Units**

**List of vehicles for the Public Health Department for Scavenging use – Flacq District Council**

- 1) 11Z5 - COMPACTOR LORRY
- 2) 11Z7 - TIPPER LORRY
- 3) 11Z8 - TIPPER LORRY
- 4) 11Z9 - TIPPER LORRY
- 5) 11Z10 - TIPPER LORRY
- 6) 11Z11 - TIPPER LORRY
- 7) 11Z12 - COMPACTOR LORRY
- 8) 11Z13 - COMPACTOR LORRY
- 9) 11Z27 - TIPPER LORRY
- 10) 11z30 - TIPPER LORRY
- 11) 11Z31 - COMPACTOR LORRY
- 12) 11Z32 - TIPPER LORRY
- 13) 11Z33 - COMPACTOR LORRY
- 14) 11Z34 - COMPACTOR LORRY
- 15) 11Z35 - COMPACTOR LORRY
- 16) 11Z49 - COMPACTOR LORRY
- 17) 11Z55 - TIPPER LORRY {New} – Date of Registered 27 Feb 2023 (received at DCF on 04 April 23)
- 18) 11Z56 - TIPPER LORRY {New} – Date of Registered 15 March 2023 (received at DCF on 04 April 23)
- 19) 11Z57 - TIPPER LORRY {New} – Date of Registered 28 March 2023(received at DCF on 04 April 23)

**Total number of Compactor Lorries = 8 Units**

**Total number of Tipper Lorries = 11 Units**

**Total number of Lorries = 19 Units**

List of other Equipment for District Council of Flacq

- 1) Attachment for Bobcat {New}
- 2) Air compressor {Old} {1 Unit}
- 3) Sprayer Machine for Herbiciding works {2 Units}
- 4) Concrete Mixer Machine {1 Unit}
- 5) Waker Machine for compacting works {1 Unit}
- 6) Bitumen Sprayer Machine for DBST and Patching Works {1 Unit}
- 7) Drilling Machine {1 Unit}
- 8) Generators {3 Units: 1 Unit old + 2 Units New}

## **THE LAND USE AND PLANNING DEPARTMENT**

The Land Use and Planning Department is set up 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:

- 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

### **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**

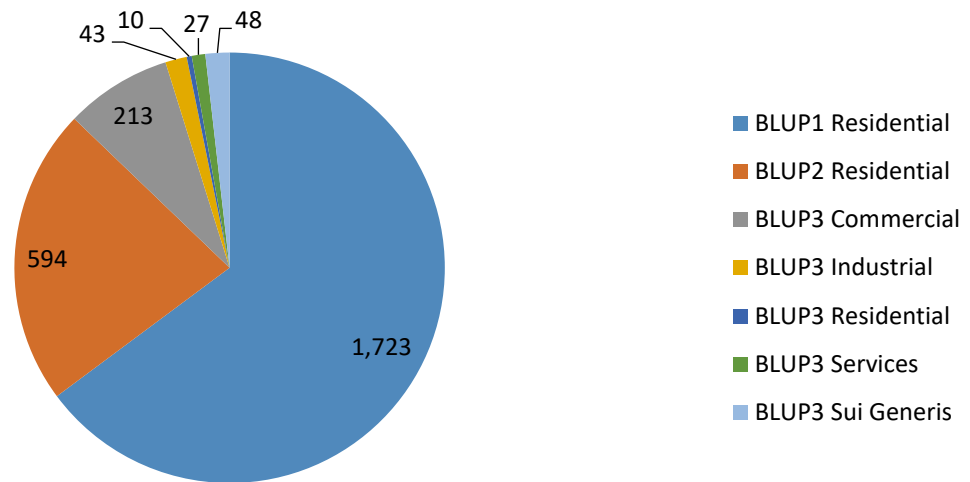
The District development is managed by GIS technology and applications are being worked out using GIS Maps and archiving. This has added value and been helpful in the administrative and technical processes in dealing with applications.

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.

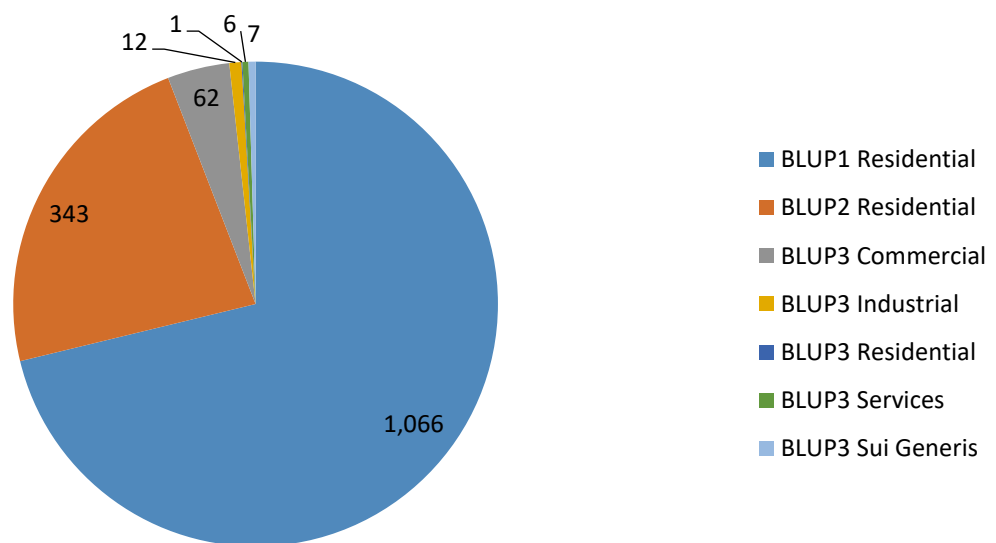
The GIS technology helps us in getting accurate information on surroundings of site thus saving us time. It also adds relevant map layers to existing maps which is known as overlay.

Find attached graphical representation of the data with regards to the department.

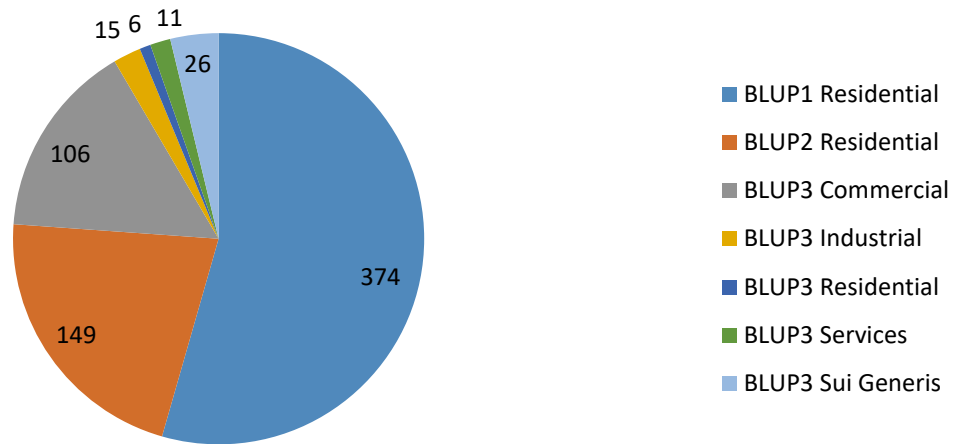
## TOTAL NUMBER OF APPLICATION (July 2022 - June 2023)



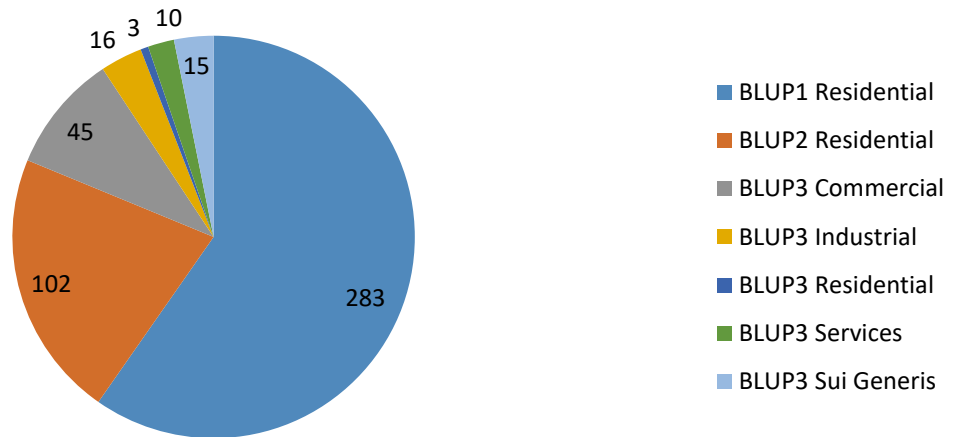
## TOTAL NUMBER OF APPLICATION APPROVED (July 2022 - June 2023)



## TOTAL NUMBER OF APPLICATION REFUSED (July 2022 - June 2023)



## TOTAL NUMBER OF APPLICATION IN PROGRESS (July 2022 - June 2023)



## 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 benefit 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, health, safety 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 2022/2023

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	6	
7	Sewing Mistress	13	
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 as 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 22 October 2022 in collaboration with Village Council of Bramsthan with local Artists.



**Divali Celebration at Bramsthan (22 October 2022)**

### **Christmas Celebration**

The Council organized Christmas Celebration at Lallmatie on 18 December 2022. The event included toys and cakes distribution to about 500 children, magic show and cultural programme to entertain the children.

### **Eid Gathering and Qawali**

Council celebrated Eid Gathering and Qawali at Sebastopol on Sunday 21 May 2023 in collaboration with Masjid E Noor and Sawkat E Islam Centre. Council offered lunch to those who attended the event.



**Eid Gathering and Qawali (21 May 2023)**

### **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 was implemented by the Council and inauguration ceremonies were organized by the Welfare Department. Such projects include Recreational Shelter, Gyms, health track and Mini Synthetic Soccer Pitches.

SN	Inauguration Ceremonies	Date Held
1.	Inauguration of Medine Mini Synthetic Soccer Pitch	27 July 2022
2.	Inauguration of Belle Mare Leisure Park	23 October 2022
3.	Inauguration of Clemencia mini Synthetic soccer Pitch	26 October 2022
4.	Laying of Foundation Stone Ceremony of Petite Cabanne Sub Hall	04 November 2022
5.	Inauguration Ceremony of Camp de Masque Pavé Gym	04 November 2022
6.	Inauguration Ceremony of la Tapie Mini Synthetic Soccer Pitch	09 November 2022
7.	Inauguration Ceremony of Laventure Petanque Court and children Garden	16 November 2022
8.	Inauguration Ceremony of Camp Ithier Tennis Court	18 November 2022
9.	Inauguration of Ecoignard Children Garden	23 November 2022
10.	Inauguration of St Julien Jogging Track	30 November 2022
11.	Inauguration of Petite Retraite Children Playground	09 December 2022

SN	Inauguration Ceremonies	Date Held
12.	Inauguration of Queen Victoria Children Garden	18 December 2022
13.	Inauguration of the National Geographical Information System & Inauguration of The Control room of the I-Council	20 December 2022
14.	Inauguration of Palmar Sports Complex & Quatre Cocos Gym	21 December 2022
15.	Inauguration of Bramsthan Health Track	22 December 2022
16.	Inauguration of G.R.S.E Petanque Court and Children Garden	23 December 2022
17.	Inauguration of La Lucie Roy Mini Synthetic Soccer Pitch	15 March 2023
18.	Inauguration of Olivia Mini Synthetic Soccer Pitch	29 March 2023
19.	Inauguration of Lesur Mini Synthetic Soccer Pitch	12 April 2023
20.	Inauguration of NHDC Clavet Children Playground	12 April 2023



**Inauguration of Olivia Mini Synthetic soccer Pitch (29 March 2023)**

## **SPORTS ACTIVITIES**

### **Inter Village Council Petanque Tournament**

The Council organised Inter Village Council Petanque Tournament for both male and female teams participants of the 23 Villages of the District Council of Flacq. The Petanque Tournament was organized on 07 August 2022 at Belle Mare Public Beach. The winners for the tournament are as follows

#### **Male (Triplet)**

Poste de Flacq Village Council

G.R.S.East Village Council 1<sup>st</sup> Runner up

Bel Air Village Council 2<sup>nd</sup> Runner up

#### **Female (Doublet)**

Bramsthan Village Council

Queen Victoria Village Council 1<sup>st</sup> Runner up

Poste de Flacq Village Council 2<sup>nd</sup> Runner up

### **Activities in collaboration with ADC & AUA**

The Council organised 1<sup>st</sup> Edition of Beach Volley Festival at Palmar Public Beach on Sunday 14 May 2023. All the Municipals and District Councils participated in the Beach Volley activities which was held for the first time in the District Council of Flacq.



**Beach Volley Festival (at Palmar Public Beach near Ambre Hotel) (14 May 2023)**

The winners are as follows:

MALE		FEMALE	
1ST	PAMPLEMOUSSES	1ST	BLACK RIVER
2ND	BEAU BASSIN ROSE HILL	2ND	BEAU BASSIN ROSE HILL
3RD	QUATRE BORNES	3RD	PAMPLEMOUSSES

### **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.

### **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 6 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 40 football grounds, 26 recreational parks, 44 children gardens and 15 volleyball pitches. Football Grounds are mowed every 18 to 25 days interval. Edges of Football Grounds, Children Garden and Leisure Parks are mowed in 30 days interval.

Unfortunately, the sewing classes do not have the attendance of students required to run the classes. 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 which are namely:

1. Camp De Masque Pave Social Hall,
2. Trou D'Eau Douce Recreational Shelter,
3. Central Flacq Multi-Purpose Hall and
4. 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.

## **Courses offered by the District Council of Flacq**

### **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 13 Sewing Mistresses on establishment of the Council and are responsible for 13 sewing classes in the villages mentioned as here under.

SN	VILLAGE COUNCIL	SITE	TIME OF CLASSES
1.	Mare la Chaux	Mare la Chaux Sub Hall	Noon to 15 00hrs
2.	Bon Accueil	Bon Accueil Village Hall	Noon to 15 00hrs
3.	Camp Ithier	Camp Ithier Village Hall & Isidore Rose Sub Hall	Noon to 15 00hrs
4.	Clemencia	Clemencia Village Hall	Noon to 15 00hrs
5.	Quatre Cocos	Camp Rannoo Recreational Shelter & Quatre Cocos Village hall	Noon to 15 00hrs
6.	Lallmatie	Lallmatie Village Hall	Noon to 15 00hrs
7.	St Julien Village	St Julien Village Hall	Noon to 15 00hrs
8.	Sebastopol	Sebastopol Village Hall	Noon to 15 00hrs
9.	G.R.S.East	G.R.S East Village hall	Noon to 15 00hrs
10.	Queen Victoria	Queen Victoria Village hall and Bonn Mère Sub Hall	Noon to 15 00hrs
11.	Olivia	Olivia Village Hall	Noon to 15 00hrs
12.	Medine	Medine Village Hall	Noon to 15 00hrs

Unfortunately, the sewing classes do not have the attendance of students required to run the classes. It is therefore recommended that sewing classes be phased out.



**Gym Classes**

<b>SN</b>	<b>VILLAGE COUNCIL</b>	<b>SITE</b>	<b>TIME OF CLASSES</b>
1.	Bel Air Rivière Sèche	Bel Air Village Hall	1730 hrs - 19 30 hrs
2.	Camp de Masque	Camp de Masque Village Hall	1600 hrs- 20 00hrs
3.	Camp de Masque Pavé	Camp de Masque Pavé Village Hall	17 00 hrs-19 00hrs
4.	Mare la Chaux	Mare la Chaux Sub Hall	1600 hrs- 20 00hrs
5.	Poste de Flacq	Poste de Flacq Village Hall	1800 hrs -20 00hrs
6.	Quatre Cocos	Quatre Cocos Village Hall	17 00 hrs-19 00hrs
7.	Lallmatie	Lallmatie Village Hall	17 00 hrs-19 00hrs
8.	Laventure	Laventure Village Hall	1800 hrs -20 00hrs
9.	Queen Victoria	Queen Victoria Village Hall and Bonn Mère Sub Hall	1600 hrs- 20 00hrs
10.	Trou D'Eau Douce	Trou D'Eau Douce Gym	17 00 hrs-19 00hrs

The following courses are also offered at the level of Village Council free of cost:

1. Yoga Classes
2. Zumba Classes
3. Self Defence Classes

# **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 all lateral, main road (classified and non classified)
- 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 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 and cemeteries within the jurisdiction of the Council's area.
- 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, upgrading and embellishment;
- 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 and initiate action jointly with the enforcement agencies.

## **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 in the 23 villages under this Council jurisdiction and a daily service is provided to the village centre of Central Flacq and Bel Air Riviere Seche.

The village of Trou D'Eau Douce is fully contracted out and there is daily collection of refuse and sweeping on the main roads 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.

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.

#### **2.1.1 Scavenging Lorries**

The Public Health department is in possession of 19 Lorries to cater for Scavenging service within the jurisdiction of Flacq DC:

<b>LORRY</b>	<b>TYPE</b>	<b>LOAG (KG)/ CAPACITY</b>
11Z 5	Compactor	5040
11Z 7	Tipper	2900
11Z 8	Tipper	2910
11Z 9	Tipper	2910
11Z 10	Tipper	2880

11Z 11	Tipper	2860
11Z 12	Compactor	5630
11Z 13	Compactor	5630
11Z 27	Tipper	2790
11Z 30	Tipper	4610
11Z 31	Compactor	5520
11Z 32	Tipper	4600
11Z 33	Compactor	5240
11Z 34	Compactor	5240
11Z 35	Compactor	5290
11Z 49	Compactor	4430
11Z 55	Tipper	3190
11Z 56	Tipper	3120
11Z 57	Tipper	3100

## **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 (solid waste management division) 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 2022 to November 2022 whereby **361** 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 Bon Accueil.

### ***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 deployed 270 general workers to the District Council of Flacq fully equipped in undertaking activities such as general cleaning works, cleaning of greenspaces, barelands, cleaning of open drains, collection of illegal dumping, cleaning campaigns and embellishment projects.

### ***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.

### **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.

### **2.2.7 Embellishment work in 23 villages**

<b>Village</b>	<b>Embellishment done</b>
Camp Ithier	Placing of two benches, painting of brick floor and planting of ornamental plants in Isidore Rose greenspace
Ecroignard	Enclosing greenspace with Pine poles and Cleaning of same.
Central Flacq	Placing of four benches in 4 greenspaces of the DC.
Traffic Centre Flacq	Construction of concrete benches around tree and placing of two benches near badamier tree
Queen Victoria	Placing of three benches in greenspace of Queen Victoria at Airbus road.
Bel Air Riviere Seche	Placing of five benches, planting of ornamental plants and lawn at La Lucie Roy Mini soccer pitch
Olivia	Set up concrete flower box at school lane Olivia
Grande Riviere Sud Est	Fencing around children playground at waterfront
Mare la Chaux	Set up of concrete flower box in front of football playground
Grande Retraite	Placing of 4 benches at Petite Retraite and Grande Retraite
Lallmatie	Cleaning and fencing of greenspace near Manilall Dr SSS + planting of Manilla palms in front of Belvedere football ground
Bramsthan	Placing of 2 benches and laying of soil in Health Track and Greenspace.
Camp De Masque	Placing of 4 benches and embellishment of greenspace at Morc Unite VRS, CDM.
Camp De Masque Pave	Fencing and embellishment of greenspace at Camp Montelou, CDM Pave.
Clemencia	Placing of 5 benches in SSR Garden, Clemencia and at Belle Rose.
Laventure	Placing of pine poles at 'S contour S'
Bon Accueil	Painting of mural fresque in the context of World Environment Day
Quatre Cocos	Laying of soil and planting of ornamental plants along roadside at Palmar
Trou D'Eau Douce	Placing of two benches at the greenspace near football ground and one bench greenspace Debarcadere Trou D'Eau Douce
St Julien Village	Construction of pergola and embellishment work at the Senior Citizen Garden Morcellement Montallieu St Julien Village
Brisee Verdiere	Placing of three benches at the Village Hall of Brisee Verdiere, two benches at the Pierre Louis Garden and two benches at the Olive Garden
Medine	Placing of seven benches in the village
Sebastopol	Placing of three benches in the village and Health Track
Poste de Flacq	Placing of two benches at Pont Blanc and one bench at Debarcadere

### **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 two Fairs within our Council jurisdiction which operate from 6am to 6pm except public holidays from 6am to noon:

SN	Market/Fair	Days of Operation	Item for sale
1	Fixed Market	Every day	Food, poultry, fish, goat, pork, beef, General Retailer, vegetable, fruits, venison, Foodcourt
	Craft market	Every day	Haberdashery
2	Central Flacq Fair	Wednesdays & Sundays	Vegetable, Haberdashery, general retailer, fruits
		Every day except Mondays	Haberdashery
3	Lallmatie Fair	Wednesdays & Saturdays	Vegetable, Fruits, Food court, general retailer, Haberdashery

A new market fair is under construction and is 95% on completion phase once it will be completed all the seller operating in a private fair at Bel air Riviere Seche will be shifted to this new fair. There are about 450 seller operating at this 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 deterred 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 - 455

No. of barelands cleaned by the council and owner- 136

#### **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. This consists of placing baits in all strategic places in the villages.

#### **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 ( On Roster Basis morning and afternoon)	Motorised Sprayer	Two driver ( 1 morning and 1 afternoon)	Four Chemical sprayer Operator( 2 morning and 2 afternoon)
--	-------------------	---	--

The Council has the responsibility for herbiciding in 23 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 and Mare d'australia.

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.

The council has made provision for late night cremation and burials as well as late night cremation can be entertained up to 20:00hrs and late-night burial up to 23:00hrs. Any early cremation or burial can also be entertained.

Please find below the details of Incinerations effected:

### **No. of Incinerations in Crematoriums for period July 2022 to June 2023**

Laventure Crematorium	306
Beau Champ Crematorium	150
Medine Crematorium	157
<b>TOTAL</b>	<b>613</b>

## **No. of Burials in Cemeteries for period July 2022 to June 2023**

Trois Illots Cemetery	96
Trou D'Eau Douce Cemetery	55
Medine Camp De Masque Cemetery	25
Beau Bois Cemetery	25
Flacq Point Cemetery	20
Choisy Cemetery	2
Sebastopol Cemetery	4
<b>TOTAL</b>	<b>227</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. The bus shelter and immediate surroundings.

### ***7.2 Public toilet facilities***

The ten public toilets are located as follows:

<b>Public Toilet</b>	<b>Opening and closing hours</b>
Alain Noel square, GRSE	06:00hrs to 18:00hrs
Waterfront, GRSE	06:00hrs to 18:00hrs
Nr Police Station, Lallmatie	06:00hrs to 18:00hrs
Toilet block, Central Flacq Traffic Centre	06:00hrs to 18:00hrs
Toilet Block, Laventure Football ground	07:00hrs to 18:00hrs
Vrindavan Avenue, St Julien village	06:00hrs to 18:00hrs
Trois Illot, Olivia	06:00hrs to 18:00hrs
Bon Accueil near Mini Soccer Pitch	06:00hrs to 18:00hrs
Nr ex-fire station, Central Flacq	06:00hrs to 18:00hrs
La Gare, Poste de Flacq	06:00hrs to 18:00hrs

All these sites are cleaned and maintained through contracted services.

## **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. However, ex post control is carried out

by health inspector regarding trade premises and legal action are initiated against illegal operators. Clearance letters are issued by the Health department regarding business activities.

## **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 (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
- The District Council of Flacq (renting parking places for vehicles) Regulations 2017 as amended as per GN 311 of 2020

### **Notices and contraventions served for period July 2022 to June 2023**

No. of cases lodged by Health Department – 136

No. of contraventions established – 194

## **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, budget are being prepared by using the Line Budgeting.

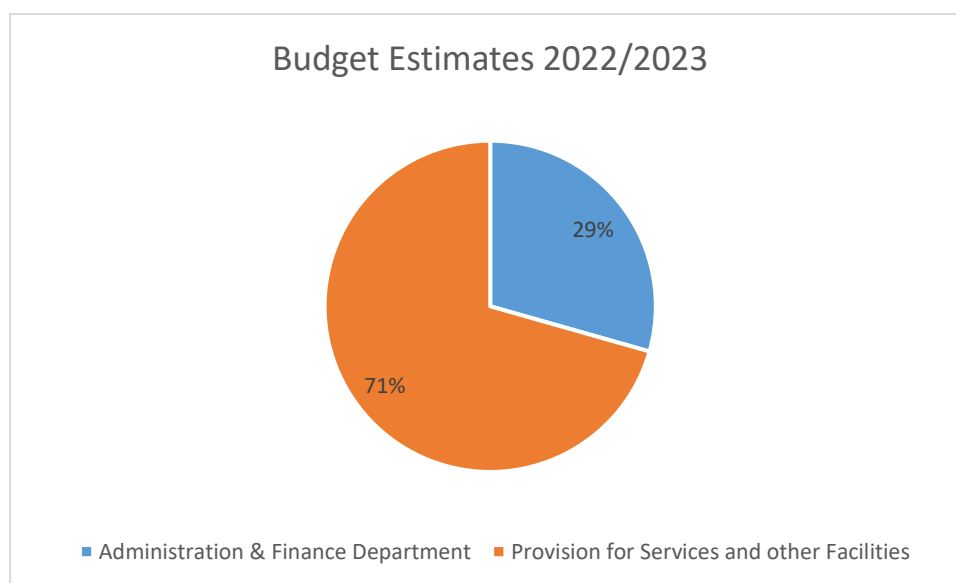
Under the line budgeting, the Administration and Finance Departments are being grouped under one program as the Administration and Finance Department whereas Public Infrastructure Department, Public Health Department, Land Use and Planning Department and Welfare Department are grouped under Provision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

#### **Administration and Finance Department**

- Ensure that Council services are provided to the satisfaction of citizens.
- Ensure that resources allocated to departments are used judiciously.
- Ensure that Council's policies are formulated and implemented within the framework of the Local Government Act and other laws.
- Exercise sound administrative and financial control.
- Close monitoring of expenditure.

The Budget Estimates were prepared for financial year 2022/2023 as under.

	Financial Year 2022/2023	
	Amount Rs.000	% of Total Budget
<b>Administration &amp; Finance Department</b>	<b>104,724/-</b>	<b>29%</b>
<b>Provision for Services and other Facilities</b>	<b>251,495/-</b>	<b>71%</b>
<b>TOTAL</b>	<b>356,219/-</b>	<b>100%</b>



**THE DISTRICT COUNCIL OF FLACQ**

**FINANCIAL STATEMENTS FISCAL YEAR JULY 2022 TO JUNE  
2023**

*Approved by Council at its Meeting of 31 October 2023*

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**DISTRICT COUNCIL OF FLACQ**  
**STATEMENT OF FINANCIAL POSITION AS AT 30 JUNE 2023**

	Notes	2022/2023		2021/2022	
		Rs	Rs	Rs	Rs
ASSETS					
Current Assets					
Cash And Cash Equivalents	5	45,326,335		77,774,369	
Receivables From Exchange Transactions	6.1	6,889,661		5,180,601	
Receivables From Non-Exchange Transactions	7.1	4,963,166		1,967,031	
Inventories	8	2,774,677		2,290,827	
Total Current Assets			59,953,840		87,212,828
Non Current Assets					
Long Term Receivables From Exchange Transactions	6.2	6,225,498		5,230,727	
Long Term Receivables From Non Exchange Transactions	7.2	5,660,775		8,323,052	
Intangible Assets	9	56,207		78,488	
Property, Plant And Equipment	10	726,883,988		637,885,103	
Total Non-Current Assets			738,826,468		651,517,370
TOTAL ASSETS			798,780,308		738,730,198
LIABILITIES					
Current Liabilities					
Trade And Other Payables From Exchange Transactions	11.1	52,639,596		34,042,030	
Sundry Deposits Account	12	2,567,631		3,621,278	
Employee Benefits Obligations	13.1	4,821,029		4,527,116	
Payment received in advance	14	220,580		69,000	
Total Current Liabilities			60,248,836		42,259,424
Non Current Liabilities					
Trade And Other Payables From Exchange Transactions	11.2	12,731,674		16,811,292	
Non Current Employee Benefits Obligations	13.2	512,645,338		486,414,747	
Total Non-Current Liabilities			525,377,012		503,226,039
TOTAL LIABILITIES			585,625,848		545,485,463
NET ASSETS					
			213,154,460		193,244,735
EQUITY					
General Fund		627,738,783		627,730,174	
Accumulated Reserves		-414,584,323		-434,485,439	
TOTAL EQUITY			213,154,460		193,244,735

Approved by Council at its Meeting of 31 October 2023

KISHORE KUMAR JEEWOOTH  
CHAIRPERSON

DHEERAJ GOPAUL  
CHIEF EXECUTIVE

Date: 30.10.2023

**THE DISTRICT COUNCIL OF FLACQ**  
**STATEMENT OF FINANCIAL PERFORMANCE**

**For the year ended 30 June 2023**

	Notes	2022/2023		2021/2022	
		Rs	Rs	Rs	Rs
<b>Revenue From Non-Exchange Transactions</b>					
Government Grants	15	321,200,350		296,149,622	
Government Capital Grants	16	103,854,727		154,741,746	
Fines, Penalties and Surcharges	17	1,015,375		350,000	
Trade Fees		15,249,750		17,622,125	
Advertising and Publicity Fees		3,749,579		4,059,370	
Other Income	18	507,006	445,576,787	56,882	472,979,746
<b>Revenue From Exchange Transactions</b>					
Rental Income	19	18,970,659		18,276,066	
Interest Income	20	1,197,092		547,718	
Bus Toll Fee		876,000		1,473,868	
Building and Land Use Permit Fee	21	5,145,195		5,939,016	
Other Income	22	1,852,219	28,041,165	2,432,628	28,669,296
<b>Total Revenue</b>			<b>473,617,952</b>		<b>501,649,042</b>
<b>Expenses</b>					
Compensation Of Employees	23	214,358,771		229,703,156	
Remuneration of Councillors	24	18,733,994		16,067,455	
Utilities Costs	25	40,990,844		35,435,131	
Motor Vehicle Expenses	26	16,015,080		13,666,322	
Repairs and Maintenance	27	16,714,327		11,607,546	
Cleaning and Security Services and related expenses	28	61,744,151		63,647,688	
Grants and Subsidies	29	6,645,640		6,725,552	
Sports, Social, Welfare and Cultural activities	30	2,707,351		1,461,537	
Professional and Legal Fees	31	569,873		998,340	
General Expenses	32	5,183,147		3,793,729	
Depreciation and Amortisation	10	56,733,262		57,544,181	
<b>Total Expenses</b>			<b>440,396,440</b>		<b>440,650,637</b>
<b>SURPLUS / (DEFICIT)</b>			<b>33,221,512</b>		<b>60,998,405</b>

**THE DISTRICT COUNCIL OF FLACQ**  
**CASH FLOW STATEMENT**  
**FOR THE YEAR ENDED 30.06.2023**

CASH FLOW FROM OPERATING ACTIVITIES	Notes	2022/2023		2021/2022	
		Rs	Rs	Rs	Rs
<b>Receipts</b>					
Government Grant		311,295,104		256,121,005	
Government Capital Grants		103,854,727		194,770,363	
Government Other Grants		9,905,246			
Fines, Penalties and Surcharges		1,015,375			
Rental Income		16,680,124		17,218,001	
Interest Income		671,454		486,507	
Building and Land Use Permit Fee		5,145,195		6,290,776	
Other Income		2,574,012		2,430,057	
Deposit Income		200,882		25,000	
Trade Fees		15,249,750		17,631,125	
Advertising and Publicity Fees		3,602,619		3,890,220	
Bus Toll Fee		913,250		948,618	
Cash from other sources/Inflow		507,006	471,614,744	7,001,352	506,813,024
<b>Payments</b>					
Compensation Of Employees		212,960,969		202,953,024	
Remuneration of Councillors		18,733,994		15,898,889	
Grants and Subsidies		6,637,640		6,798,788	
General Expenses		4,887,049		1,683,187	
Utilities Costs		36,652,724		29,447,873	
Motor Vehicle Expenses		11,784,954		10,169,670	
Repairs and Maintenance		14,336,318		16,201,695	
Cleaning and Security Services and related expenses		48,852,693		45,782,786	
Sports, Social, Welfare and Cultural activities		2,533,054		1,012,705	
Professional and Legal Fees		530,673		474,480	
Other Payments		23,414,503	381,324,571	11,035,816	341,458,913
<b>Net cash flows from operating activities</b>			<b>90,290,173</b>		<b>165,354,111</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>					
Purchase of Property, Plant & Equipment		-122,455,748		-163,893,213	
Proceeds from sales of Property, Plant & Equipment				742,296	
Transfer of Council's Funds to Government				0	
Car loan		-282,458		861,146	
<b>Net cash flows used in investing activities</b>			<b>-122,738,207</b>		<b>-162,289,771</b>
<b>CASH FLOW FROM FINANCIAL ACTIVITIES</b>					
Proceeds from Borrowings		0		0	
Repayments of Borrowings		0		0	
<b>Net cash flows used in financing activities</b>					<b>0</b>
<b>NET INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENTS</b>			<b>-32,448,033</b>		<b>3,064,340</b>
Cash and Cash Equivalents at 01 July	5		77,774,368		74,710,028
<b>Cash and Cash Equivalents at 30 June</b>	5		<b>45,326,335</b>		<b>77,774,368</b>

**DISTRICT COUNCIL OF FLACQ**  
**Statement of Changes in Equity**  
**For the year ended 30 June 2023**

	<b>General Fund</b>	<b>Revenue Reserves</b>	<b>TOTAL</b>
	<b>Rs</b>	<b>Rs</b>	<b>Rs</b>
<b>Balance as at 30 June 2022 brought forward</b>	<b>627,730,174</b>	<b>-434,485,439</b>	<b>193,244,735</b>
Surplus/(deficit) for the period		33,221,512	<b>33,221,512</b>
Amount recognised in respect of pension liability		-28,066,871	<b>-28,066,871</b>
Adjustment on opening Accounts Receivable		-322,232	<b>-322,232</b>
Adjustment on opening Accounts Payable		8,678,150	<b>8,678,150</b>
Adjustment on opening Provision for Depreciation		3,181,969	<b>3,181,969</b>
Other Transfers to/from accumulated surplus	8,609	3,208,589	<b>3,217,198</b>
Net additions / adjustments during the year			<b>0</b>
<b>Balance as at 30 June 2023</b>	<b>627,738,783</b>	<b>-414,584,323</b>	<b>213,154,460</b>
<b><u>PREVIOUS YEAR'S COMPARATIVE</u></b>			
<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		60,998,405	<b>60,998,405</b>
Amount recognised in respect of pension liability		-96,371,148	<b>-96,371,148</b>
Other Transfers to/from accumulated surplus		14,788,403	<b>14,788,403</b>
Net additions / adjustments during the year	-1,440,380		<b>-1,440,380</b>
<b>Balance as at 30 June 2022</b>	<b>627,730,174</b>	<b>-434,485,439</b>	<b>193,244,735</b>

**THE DISTRICT COUNCIL OF FLACQ**

**Statement of Comparison of Budget and Actual for the year ended 30 June 2023**

	Original Budget	Adjustment / Virement	Final Budget	Actual	Performance	Remarks
	Rs	Rs	Rs	Rs	Rs	
<b>Revenue From Non-Exchange Transactions</b>						
Government Grants	292,000,000	21,000,000	313,000,000	311,295,104	-1,704,896	
Trade Fees	17,600,000		17,600,000	15,926,125	-1,673,875	Fees collected by CBRD
Advertising and Publicity Fees	4,000,000		4,000,000	3,602,619	-397,381	Advertisement removed
<b>Revenue From Exchange Transactions</b>						
Rental Income	23,365,000		23,365,000	16,680,124	-6,684,876	Stall holders not paying market fees on time
Interest Income	200,000		200,000	671,454	471,454	Increase in interest rates on Government of Mauritius Treasury Certificates
Bus Toll Fee	1,700,000		1,700,000	952,250	-747,750	Bus owners reluctant to pay fees
Building and Land Use Permit Fee	7,200,000		7,200,000	5,145,195	-2,054,805	Depend on the number of applications for building permits
Other Income	1,700,000		1,700,000	1,400,726	-299,274	Burial and incineration fees, obstruction of road depend on number of application received
Expected New Sources of Income; Increase in Tariff/Fees/ Charges & others	8,454,771		8,454,771	0	-8,454,771	Measures not approved by Council, except for paid parking facilities near Central Flacq Traffic Centre
<b>Total Revenue</b>	<b>356,219,771</b>	<b>21,000,000</b>	<b>377,219,771</b>	<b>355,673,597</b>	<b>-21,546,174</b>	
<b>Expenses</b>						
Compensation Of Employees	211,099,771	6,971,018	218,070,789	212,960,969	5,109,820	Posts not filled during the year
Remuneration of Councillors	17,487,000	0	17,487,000	18,733,994	-1,246,994	Based on actual number of Councillors holding office during the year
Utilities Costs	35,644,000	5,006,307	40,650,307	36,091,404	4,558,903	As per bills processed during the year
Motor Vehicle Expenses	11,830,000	6,568,393	18,398,393	11,784,954	6,613,440	Repairs undertaken but not yet paid by the year end
Repairs and Maintenance	19,060,000	230,764	19,290,764	13,642,732	5,648,033	Repairs & maintenance undertaken but not yet paid by the year end
Cleaning and Security Services	44,975,000	2,072,334	47,047,334	41,337,377	5,709,957	Accruals for May/June 2023 paid in next financial year
Grants and Subsidies	6,770,000	-51,000	6,719,000	6,637,640	81,360	
Sports, Social, Welfare and Cultural activities	1,910,000	476,750	2,386,750	2,090,525	296,225	Activities were held with reduced cost
Professional and Legal Fees	1,150,000	0	1,150,000	530,673	619,327	Depend on number of Court cases
General Expenses	6,294,000	-274,567	6,019,433	4,887,049	1,132,384	Expenses were monitored
<b>Total Expenses</b>	<b>356,219,771</b>	<b>21,000,000</b>	<b>377,219,771</b>	<b>348,697,316</b>	<b>28,522,455</b>	
<b>Surplus / (Deficit)</b>				<b>6,976,281</b>		

**Reconciliation of Actual figures not provided in Council's Budget**

Description	Rs	Remarks
Surplus / (Deficit) as per Budget Statement above	<b>6,976,281</b>	
Government Capital Grants	103,854,727	Grants disbursed by the MLGDRM and COVID19 Fund upon completion of works on respective capital projects
Government Other Grants	9,905,246	Grants received for bulky waste, cleaning & embellishment, desilting of rivers, cleaning of drains &
Cash from other sources	2,181,174	Include deposits received, reversal of stale cheques, refund of overpayment, compliance notice
Payments for cleaning and maintenance services	-9,212,752	Include bulky waste, cleaning & embellishment, desilting of rivers, cleaning of drains & others
Other Payments	-23,414,503	Include payment for previous years' accruals, release of retention money, refund deposits and others
<b>Cash from operating activities - Cash Flow Statement</b>	<b>90,290,173</b>	

## **THE DISTRICT COUNCIL OF FLACQ**

### **NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2023**

#### **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 Mitterrand 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 2023.

#### **REPORTING CURRENCY**

The financial statements of the Council are presented in Mauritian rupees (Rs) 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.

#### **Accounting standards issued but not yet effective**

The following accounting standards have been issued but not yet effective as at 30 June 2023:

IPSAS 43 – LEASES (effective date 01 January 2025).

IPSAS 44 – NON-CURRENT ASSETS HELD FOR SALE AND DISCONTINUED OPERATIONS (effective date 01 January 2025).

IPSAS 45 – PROPERTY, PLANT, AND EQUIPMENT (effective date 01 January 2025).

IPSAS 46 – MEASUREMENT (effective date 01 January 2025).

IPSAS 47 – REVENUE (effective date 01 January 2026).

IPSAS 48 – TRANSFER EXPENSES (effective date 01 January 2026).

#### **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.

The Council adopted IPSAS that are relevant to its operation for the accounting period 01 July 2022 to 30 June 2023. The financial statements comply with accrual basis IPSAS.

## **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%
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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 Ltd 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 Ltd.

#### 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 obligation based on the information available at the reporting date.

(ii) Provision for Bad Debts

Provision is made when there is objective evidence that the 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.

<b>4</b>	<b><u>Reconciliation of Surplus to Net Cash Flows from Operating Activities</u></b>		
	<b>Surplus</b>	33,221,512	60,998,405
	<b>Add/Less Non Cash Items</b>		
	Depreciation	56,733,262	57,544,181
	Increase in Receivable	-3,077,463	-910,629
	Stale cheques reversed	721,793	0
	Sundry Deposits	-1,053,647	-264,776
	Payment received in advance	151,580	-101,750
	Increase in Payables	5,672,009	4,107,534
	Provision for Employees Benefits (passage, sick and vacation leaves)	-7,055,766	13,046,699
	P&L Charges on Pension Fund (the difference only)	5,666,893	23,447,174
	Increase in Inventories	-483,850	-628,210
	Non-current assets purchased from recurrent budgets vote items	-271,689	0
	Retention money	66,540	0
	Previous year's bank charges (MauBank Ltd)	-1,000	0
	Gain on Sale of Vehicles		-1,453
	Contribution to CSG		5,335,740
	Increase in Employees contribution NSF,NPF		306,680
	Increase in Social Benefits		52,385
	Interim PRB and arrears		2,422,131
	<b>Net cash flows from operating activities</b>	<b>90,290,173</b>	<b>165,354,111</b>

<b>5</b>	<b>Cash And Cash Equivalents</b>	<b>30.06.2023</b>	<b>30.06.2022</b>
		<b>Rs</b>	<b>Rs</b>
	SBM Bank (Mauritius) Ltd	3,299,235	35,745,429
	MauBank Ltd	27,100	28,940
	Investments in Fixed Deposits	42,000,000	42,000,000
	<b>Total Cash and Cash Equivalents</b>	<b>45,326,335</b>	<b>77,774,369</b>

<b>6</b>	<b>Receivables From Exchange Transactions</b>	<b>30.06.2023</b>	<b>30.06.2022</b>
<b>6.1</b>	<b>Current receivables</b>	<b>Rs</b>	<b>Rs</b>
	Rental income	6,094,656	5,031,926
	Bus Toll Fee	137,500	16,868
	Interest on Investment	657,505	131,807
	<b>Total Current Receivables</b>	<b>6,889,661</b>	<b>5,180,601</b>
<b>6.2</b>	<b>Non-Current receivables</b>		
	Rental income (Market)	5,765,248	4,718,095
	Bus Toll Fee	460,250	512,632
	<b>Total Non-Current Receivables</b>	<b>6,225,498</b>	<b>5,230,727</b>
	<b>Total Receivables From Exchange Transactions</b>	<b>13,115,159</b>	<b>10,411,328</b>

	<b>Receivables as at 30.06.2023</b>			
		<b>Above 1</b>		
	<b>Less than 1</b>	<b>year &amp; less</b>	<b>Above 5</b>	<b>Total</b>
	<b>year</b>	<b>than 5 years</b>	<b>years</b>	<b>30.06.2023</b>
Rental income	6,094,656	4,499,748	1,265,500	11,859,904
Bus Toll Fee	137,500	460,250		597,750
Interest on Investment	657,505	0	0	657,505
<b>Total</b>	<b>6,889,661</b>	<b>4,959,998</b>	<b>1,265,500</b>	<b>13,115,159</b>

<b>7</b>	<b>Receivables From Non-Exchange Transactions</b>	<b>30.06.2023</b>	<b>30.06.2022</b>
<b>7.1</b>	<b>Current receivables</b>	<b>Rs</b>	<b>Rs</b>
	Trade Fee	0	0
	Advertising and Publicity Fees	394,960	551,460
	Car Loan	4,568,206	1,415,571
	<b>Total Current Receivables</b>	<b>4,963,166</b>	<b>1,967,031</b>
<b>7.2</b>	<b>Non-Current receivables</b>		
	Trade Fee	5,452,875	5,452,875
	Advertising and Publicity Fees	207,900	0
	Car Loan	0	2,870,177
	<b>Total Non-Current Receivables</b>	<b>5,660,775</b>	<b>8,323,052</b>
	<b>Total Receivables From Non-Exchange Transactions</b>	<b>10,623,941</b>	<b>10,290,083</b>

	Receivables as at 30.06.2023			
	Above 1			
	Less than 1	year & less	Above 5	Total
	year	than 5 years	years	30.06.2023
Trade Fee	0	5,452,875	0	5,452,875
Advertising and Publicity Fees	394,960	207,900	0	602,860
<b>Total</b>	<b>394,960</b>	<b>5,660,775</b>	<b>0</b>	<b>6,055,735</b>

<b>8</b>	<b>Inventories</b>	<b>30.06.2023</b>	<b>30.06.2022</b>
		<b>Rs</b>	<b>Rs</b>
	Total Inventories	2,774,677	2,290,827

No inventory items were pledged as security during the current or prior financial year.

<b>9</b>	<b>Intangible Assets (Software)</b>	<b>30.06.2023</b>	<b>30.06.2022</b>
	<b><u>COST</u></b>	<b>Rs</b>	<b>Rs</b>
	At 1 July	178,250	178,250
	Additions	-	-
	Disposals	-	-
	<b>At 30 June</b>	<b>178,250</b>	<b>178,250</b>
	<b><u>AMORTISATION</u></b>		
	At 1 July	(99,762)	(77,481)
	Depreciation Current	(22,281)	(22,281)
	<b>At 30 June</b>	<b>-122,043</b>	<b>-99,762</b>
	<b>NET BOOK VALUE AS AT 30 JUNE</b>	<b>56,207</b>	<b>78,488</b>

## 10 Property, Plant And Equipment

	Land	Buildings	Infrastructure (Road, Drain, Sports amenities,	Vehicles	Machinery and Equipment	Computer and IT Equipment	Furniture, Fixtures and Fittings	TOTAL
<u>Cost</u>	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs
At 1 July 2022	24,068,572	315,754,494	529,301,179	80,486,877	26,973,004	9,112,682	8,246,989	993,943,796
Opening restated		130,675,812	-3,961,991		-178,570			126,535,251
Additions		49,377,051	62,096,437	23,475,800	2,493,846	531,134	980,844	138,955,111
Disposals								0
Transfers/adjustments					22,281		-22,281	0
<b>At 30 June 2023</b>	<b>24,068,572</b>	<b>495,807,356</b>	<b>587,435,624</b>	<b>103,962,677</b>	<b>29,310,561</b>	<b>9,643,815</b>	<b>9,205,552</b>	<b>1,259,434,158</b>

### Depreciation and impairment

At 1 July 2022	0	59,763,167	336,036,544	59,014,768	16,078,998	5,316,905	4,089,204	480,299,586
Opening restated		-2,769,115	-222,986		-72,831	-104,669	-12,368	-3,181,969
Depreciation	0	7,363,017	38,582,994	5,423,736	3,258,469	1,354,949	727,816	56,710,981
Disposals								0
Impairment								
<b>At 30 June 2023</b>	<b>0</b>	<b>64,357,070</b>	<b>374,396,551</b>	<b>64,438,504</b>	<b>19,264,636</b>	<b>6,567,186</b>	<b>4,804,652</b>	<b>533,828,599</b>

### Net book values

At 30 June 2022	24,068,572	255,991,327	193,264,635	21,472,109	10,894,006	3,795,777	4,157,785	513,644,210
At 30 June 2023	24,068,572	431,450,287	213,039,073	39,524,173	10,045,925	3,076,630	4,400,900	725,605,559

### Work in Progress - Cost

At 1 July 2022	124,240,893	0	0	0	0	0	0	124,240,893
Opening restated	-124,226,199							-124,226,199
Completed and Transferred to PPE								0
Additions	1,263,735							1,263,735
<b>At 30 June 2023</b>	<b>1,278,429</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,278,429</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.

## 11 Trade And Other Payables From Exchange Transactions

### 11.1 Current Liabilities

	30.06.2023	30.06.2022
	Rs	Rs
Trade Payables	47,661,540	19,907,436
Retention money	4,978,056	14,134,594
<b>Total Current trade and other payables</b>	<b>52,639,596</b>	<b>34,042,030</b>

### 11.2 Non-Current Liabilities

Trade Payables	2,299	10,932,988
Retention money	12,729,374	5,878,304
<b>Total Non-Current trade and other payables</b>	<b>12,731,674</b>	<b>16,811,292</b>

<b>12 Sundry Deposits Account</b>	<b>30.06.2023</b>	<b>30.06.2022</b>
	<b>Rs</b>	<b>Rs</b>
Rental of Salles des Fetes & others	72,361	64,598
Street Lighting in Morcellement	2,495,270	3,556,680
<b>Total</b>	<b>2,567,631</b>	<b>3,621,278</b>

<b>13 Employee Benefits Obligations</b>	<b>30.06.2023</b>	<b>30.06.2022</b>
<b>13.1 Current Liabilities</b>	<b>Rs</b>	<b>Rs</b>
Sick Leave Liability	4,821,029	4,527,116
<b>13.2 Non Current Liabilities</b>		
Passage Benefits Liability	15,894,322	18,595,712
Sick Leave Liability	39,693,594	42,555,214
Vacation Leave Liability	45,793,526	47,733,691
Pension Liability	411,263,895	377,530,130
<b>Total</b>	<b>512,645,338</b>	<b>486,414,747</b>

#### Pension Liability

Year ending 30 June		Year ending 30 June 2022	
Funded	Unfunded	Funded	Unfunded

#### Amounts recognised in Statement of Financial Position at end of period:

Defined benefit obligation	306,390,561	293,809,462	274,442,842	277,750,439
Fair value of plan assets	-188,936,128	0	-174,663,151	0

#### Liability recognised in Statement of Financial Position at end of period

<b>117,454,433</b>	<b>293,809,462</b>	<b>99,779,691</b>	<b>277,750,439</b>
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#### Amounts recognised in Statement of Financial Performance:

##### Service cost:

Current service cost	15,002,844	0	13,857,008	0
Past service cost	0	0	0	0
(Employee contributions)	-4,474,431	0	-4,502,537	0
Fund Expenses	268,091	0	269,364	0
Net Interest expense/(revenue)	4,893,153	14,181,404	2,723,110	11,100,229
<b>P&amp;L Charge</b>	<b>15,689,657</b>	<b>14,181,404</b>	<b>12,346,945</b>	<b>11,100,229</b>

#### Remeasurement

Liability (gain)/loss	10,097,437	17,134,540	28,931,428	58,222,801
Assets (gain)/loss	834,894	-	9,216,919	0
Net Assets/Equity (NAE)	10,932,331	17,134,540	38,148,347	58,222,801
<b>Total</b>	<b>26,621,988</b>	<b>31,315,944</b>	<b>50,495,292</b>	<b>69,323,030</b>

#### Movements in liability recognised in balance sheet:

At start of year	99,779,691	277,750,439	58,288,068	222,004,574
Amount recognised in P&L	15,689,657	14,181,404	12,346,945	11,100,229
(Employer Contributions )	-8,947,246	0	-9,003,670	0
(Direct Benefits paid by Employer)	0	-15,256,922	0	-13,577,165
Amount recognised in NAE	10,932,331	17,134,540	38,148,347	58,222,801
<b>At end of period</b>	<b>117,454,433</b>	<b>293,809,461</b>	<b>99,779,691</b>	<b>277,750,439</b>

**Funded**

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

**Unfunded**

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

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

Present value of obligation at start of period	274,442,842	277,750,439	225,942,375	222,004,574
Current service cost	15,002,844	-	13,857,008	0
Interest cost	14,214,855	14,181,404	11,297,119	11,100,229
(Benefits paid)	-7,367,417	-15,256,922	-5,585,089	-13,577,165
Liability (gain)/loss	10,097,437	17,134,540	28,931,428	58,222,801
Present value of obligation at end of period	<b>306,390,561</b>	<b>293,809,461</b>	<b>274,442,842</b>	<b>277,750,439</b>

**Reconciliation of fair value of plan assets**

Fair value of plan assets at start of period	174,663,151	167,654,307
Expected return on plan assets	9,321,702	8,574,009
Employer contributions	8,947,246	9,003,670
Employee Contributions	4,474,431	4,502,537
Fund Expenses		
(Benefits paid + other outgo)	-7,635,508	-5,854,453
Asset gain/(loss)	-834,894	-9,216,919
Fair value of plan assets at end of period	<b>188,936,128</b>	<b>174,663,151</b>

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

Fixed-Interest securities and cash	53.90%	58.00%
Loans	2.80%	2.90%
Local equities	14.00%	13.60%
Overseas bonds and equities	28.80%	25.00%
Property	0.50%	0.50%
Total	<b>100.00%</b>	<b>100.00%</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	-834,894		-9,216,919	
Liability experience gain/(loss) during the period	-10,097,437	-17,134,540	-28,931,428	-58,222,801
	-10,932,331	-17,134,540	-38,148,347	-58,222,801

Expected employer contributions - 2023/2024 **8,891,537**

Weighted average duration of the defined benefit obligation **16 years** **13 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, 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	6.03%	6.03%	5.25%	5.25%
Future salary increases	4.50%	4.50%	3.50%	3.50%
Future pension increases	3.50%	3.50%	2.50%	2.50%
Mortality before retirement	Nil	Nil	Nil	Nil
	PA (90)	PA (90)	PA (90)	PA (90)
Mortality in retirement	Tables rated down by 2 years	Tables rated down by 2 years	Tables rated down by 2 years	Tables rated down by 2 years
Retirement age	65 years	65 years	65 years	65 years

#### Funded

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 43.9 million (increase by Rs 55.3 million) if all other assumptions were held unchanged.

- If the expected salary growth would increase (decrease) by 1%, the defined benefit obligation would increase by Rs 26.8 million (decrease by Rs 23.4 M) if all assumptions were held unchanged.

- If life expectancy would increase (decrease) by one year, the defined benefit obligation would increase by Rs 8.5 million (decrease by Rs 8.4 million) if all assumptions were held unchanged.

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

#### Unfunded

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

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 34.4 million (increase by Rs 42.3 million) if all other assumptions were held unchanged.

- If the expected salary growth would increase (decrease) by 1%, the defined benefit obligation would increase by Rs 12.5 million (decrease by Rs 11.2 million) if all assumptions were held unchanged.

- If life expectancy would increase (decrease) by one year, the defined benefit obligation would increase by Rs 9.3 million (decrease by Rs 9.2 million) if all assumptions were held unchanged.

#### 14 Payments Received In Advance

	30.06.2023	30.06.2022
	Rs	Rs
Bus Toll fee	174,500	69,000
Rental Income	46,080	0
	<b>220,580</b>	<b>69,000</b>

#### 15 Government Grants

30.06.2023	30.06.2022
Rs	Rs

Government Grant in Aid	311,295,104	255,153,358
Grant for implementation of PRB Report 2021	0	26,449,823
Grant for Interim PRB allowance	0	2,766,000
Grant for employer's contribution to Contribution Sociale Généralisée	0	6,566,102
Grant for cleaning of drains/rivers	4,848,169	2,373,246
Grant for YEP Trainee and Trainee Engineer Scheme - NSDP	1,161,536	284,193
Grant for E-Waste, Cleaning/Embellishment, Bulky Waste & CleanUp campaign	2,913,580	2,038,883
Grant for Cyclone Batsirai	0	486,416
Grant from NECCF Lopping of branches and others	613,123	0
Grant for Jeux Inter Villes & Villages	368,839	0
Other Grants	0	31,602
<b>Total</b>	<b>321,200,350</b>	<b>296,149,622</b>

<b>16 Government Capital Grants</b>	<b>30.06.2023</b>	<b>30.06.2022</b>
	<b>Rs</b>	<b>Rs</b>
Local Development Project 2021/2022	15,647,174	4,781,243
Capital Grant for Construction of New Administrative Building	3,342,713	20,948,366
Capital Grant for Construction of New Market/Fair at Bel Air	30,087,450	16,665,294
Funding from National Development Unit	0	8,664,593
Economic Recovery Programme - COVID 19 Development Project Fund	51,024,036	103,682,251
NECCF	1,454,750	0
Readily Implementable Capital Projects	2,298,604	0
<b>Total</b>	<b>103,854,727</b>	<b>154,741,746</b>

<b>17 Fines, Penalties and Surcharges</b>	<b>30.06.2023</b>	<b>30.06.2022</b>
	<b>Rs</b>	<b>Rs</b>
Trade Fees	676,375	0
Bus Toll fee	39,000	0
Penalty fee for compliance notice for BLUP	300,000	350,000
<b>Total</b>	<b>1,015,375</b>	<b>350,000</b>

<b>18 Other Income</b>	<b>30.06.2023</b>	<b>30.06.2022</b>
	<b>Rs</b>	<b>Rs</b>
Occasional Licence	29,500	9,000
Refund for overpayment	141,489	45,149
Profit on disposal	0	1,473
BLP Electrical Motor Fee E Licencing	0	1,260
Donations	2,000	0
Others	334,017	0
<b>Total</b>	<b>507,006</b>	<b>56,882</b>

<b>19 Rental Income</b>	<b>30.06.2023</b>	<b>30.06.2022</b>
	<b>Rs</b>	<b>Rs</b>
Market Fee - Lallmatie Fairs	2,930,760	2,828,437
Market Fee - Camp de Masque Pave fair	9,600	11,508
Market Fee - Flacq Market/Fairs	12,251,600	12,275,852
Rent from Customer Service Centre	3,220,999	2,971,536
Rental of Multi Purpose Hall	185,700	17,200
Rental of Advertisement Space	372,000	171,533
<b>Total</b>	<b>18,970,659</b>	<b>18,276,066</b>

<b>20 Interest Income</b>	<b>30.06.2023</b>	<b>30.06.2022</b>
	<b>Rs</b>	<b>Rs</b>
Interest on investment in Government of Mauritius Treasury Certificates	988,467	369,376
Interest on car loan	208,466	178,341
Interest on bank account	160	
<b>TOTAL</b>	<b>1,197,092</b>	<b>547,718</b>

<b>21 Building and Land Use Permit Fee</b>	<b>30.06.2023</b>	<b>30.06.2022</b>
	<b>Rs</b>	<b>Rs</b>
Processing fees	0	19,460
BLUP fees	5,145,195	5,920,056
Less Refund	0	-500
<b>Total</b>	<b>5,145,195</b>	<b>5,939,016</b>

<b>22 Other Income from Exchange Transactions</b>	<b>30.06.2023</b>	<b>30.06.2022</b>
	<b>Rs</b>	<b>Rs</b>
Obstruction of road (Salle verte fees)	167,500	75,500
Administrative fees for shifting of stall	19,000	0
Paid scavenging service	24,000	0
Insurance compensation	84,295	0
Crematorium fees	1,190,000	1,400,600
Burial fees	98,626	87,500
Contribution towards overtime when renting halls	112,100	7,700
Others	156,698	861,328
<b>Total</b>	<b>1,852,219</b>	<b>2,432,628</b>

<b>23 Compensation Of Employees</b>	<b>30.06.2023</b>	<b>30.06.2022</b>
	<b>Rs</b>	<b>Rs</b>
Basic Salary	115,826,847	120,851,741
Salary Compensation	3,685,801	1,749,013
Extra remuneration	838,614	2,420,957
Uniform allowance & protective equipment	2,670,547	1,749,211
Other allowances	3,007,804	1,964,712
End of year bonus	9,892,233	11,369,980
Travelling	13,825,659	11,985,644
Overtime	8,367,763	8,780,896
Pension and gratuities	2,181,285	2,052,575
Training & other staff costs	115,375	73,154
Staff Welfare	0	52,385
Contribution to NPF and FPS	4,780,647	4,790,131
Payment to pensioners	0	10,025,755
Contribution to Pension Fund	4,409,053	0
Contribution Sociale Généralisée	6,790,101	5,335,740
<u>Increase / (Decrease) in Provision for Employees Benefits:</u>		
Passage Benefits entitlement	4,853,570	4,513,117
Accumulated Sick Leave	3,487,609	8,471,554
Accumulated Vacation Leave	-245,196	7,696,911
P & L Charge in respect of pension liability	29,871,061	23,447,174
Interim PRB	0	2,372,507
<b>Total</b>	<b>214,358,771</b>	<b>229,703,156</b>

<b>24 Renumeration of Councillors</b>	<b>30.06.2023</b>	<b>30.06.2022</b>
	<b>Rs</b>	<b>Rs</b>
Payment of allowances to District Council's Chairperson and Vice Chairperson, District Councillors, Village Council's Chairpersons and Vice Chairpersons and Village Councillors	18,733,994	16,067,455
	<b>18,733,994</b>	<b>16,067,455</b>
<b>25 Utilities Costs</b>	<b>30.06.2023</b>	<b>30.06.2022</b>
	<b>Rs</b>	<b>Rs</b>
Electricity charges	35,949,760	30,617,211
LPG for incinerators	1,845,071	2,189,625
Water charges	1,104,062	895,389
Telephone charges	2,091,950	1,732,905
<b>Total</b>	<b>40,990,844</b>	<b>35,435,131</b>
<b>26 Motor Vehicle Expenses</b>	<b>30.06.2023</b>	<b>30.06.2022</b>
	<b>Rs</b>	<b>Rs</b>
Fuel, oil, tyres	9,164,191	5,430,707
Repairs and maintenance	6,123,368	7,561,642
Insurance	727,520	673,973
<b>Total</b>	<b>16,015,080</b>	<b>13,666,322</b>
<b>27 Repairs and Maintenance</b>	<b>30.06.2023</b>	<b>30.06.2022</b>
	<b>Rs</b>	<b>Rs</b>
Maintenance of buildings	1,503,451	2,854,373
Maintenance of road	6,567,388	5,469,210
Maintenance of street lighting	2,562,638	169,740
Maintenance of cemeteries	734,954	543,641
Maintenance & cleaning of drains/rivers	1,403,089	188,969
Maintenance of sports infrastructure, Traffic Centre, green spaces, children garden	3,228,542	736,491
Maintenance IT equipment	559,965	941,471
Other repairs & maintenance	154,302	703,650
<b>Total</b>	<b>16,714,327</b>	<b>11,607,546</b>
<b>28 Cleaning and Security Services and related expenses</b>	<b>30.06.2023</b>	<b>30.06.2022</b>
	<b>Rs</b>	<b>Rs</b>
Contracted out scavenging services	27,689,606	13,831,903
Security & cleaning services	17,608,555	45,012,338
Cleaning and Maintenance Services	0	90,870
Rodent Control	299,401	6,676
Free Shuttle service at Lalimati	0	174,468
Cleaning and Carting away post Cyclone	0	359,841
Cleaning up Campaign - Mauri Facilities	431,098	205,202
Environment Day	0	99,942
Herbicides	0	883,570
World Clean up Day	3,204	807,362
Cleaning and Embellishment	1,129,703	342,901
Cleaning and Rehabilitation of Drains	1,330,803	1,801,296
Collection of bulky waste & Cleaning of Bareland	1,279,202	31,320

Purchase of Bin	45,882	0
Cleaning/desilting rivers	11,357,356	0
Lopping of branches/felling of trees	569,340	0
<b>Total</b>	<b>61,744,151</b>	<b>63,647,688</b>

<b>29 Grants and Subsidies</b>	<b>30.06.2023</b>	<b>30.06.2022</b>
	<b>Rs</b>	<b>Rs</b>
Grant to 23 Village Councils	6,000,000	6,000,000
Grant to social and religious organisations	503,000	455,600
Sports regionalisation	65,945	92,464
Other donations and grants (inc grant in hospitals)	76,695	177,488
<b>Total</b>	<b>6,645,640</b>	<b>6,725,552</b>

<b>30 Sports, Social, Welfare and Cultural activities</b>	<b>30.06.2023</b>	<b>30.06.2022</b>
	<b>Rs</b>	<b>Rs</b>
Religious & national festivals	650,192	442,586
Social & Cultural activities	556,320	407,087
Sports activities	1,339,879	434,002
Others	160,960	177,863
<b>Total</b>	<b>2,707,351</b>	<b>1,461,537</b>

<b>31 Professional and Legal Fees</b>	<b>30.06.2023</b>	<b>30.06.2022</b>
	<b>Rs</b>	<b>Rs</b>
BEC fees	0	234,485
Fees for legal advice and representing Council at Court proceedings/prosecution	194,873	488,855
Accruals for audit fees	375,000	275,000
<b>Total</b>	<b>569,873</b>	<b>998,340</b>

<b>32 General Expenses</b>	<b>30.06.2023</b>	<b>30.06.2022</b>
	<b>Rs</b>	<b>Rs</b>
Bank charges	191,426.05	174,622
BEC fees	411,941.25	0
Books and Periodicals	0	6,870
Committee expenses	161,225.00	122,965
Chairman Entertainment	58,004.35	29,805
Contribution to associations	234,500.00	200,000
Fees to Trainers / gym instructors	525,650.00	0
Electoral expenses	189,200.00	7,843
Insurance	936,483.24	870,362
Office expenses/Other Sundries	231,712.24	325,936
Police assistance	184,162.50	187,200
Postage	569,675.00	450,000
Printing & stationery	799,721.97	455,593
Publications	138,807.50	275,953
Rent	265,403.00	436,500
Small Tools and Equipment	0	250,079
Free Shuttle service at Lallmatie	185,235.00	0
Mission overseas expenses	100,000.00	0
<b>Total</b>	<b>5,183,147</b>	<b>3,793,729</b>

### 33 Related Party Disclosure

Total emoluments paid during the year to members of key management, members of Executive Committee, members of Permit and Business Monitoring Committee (PBMC), district councillors, members of procurement committee are as follows:

	Total Emoluments 2022/2023	Total Emoluments 2021/2022
	<b>Rs</b>	
Chairperson/Vice-Chairperson/Councillors (District Councils)	6,999,147	5,889,779
Key Management Personnel	9,136,006	9,555,284

#### **In-kind benefits**

Council-owned vehicle for official duties.

### 34 Contingent Liabilities

As at year end 30.06.2022, there are two pending cases against the Council as mentioned below:

#### **34.1 Ali Asgar Mamode V District Council of Flacq**

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

#### **34.2 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.*