



Annual Report

July 2024 – June 2025



THE DISTRICT COUNCIL OF FLACQ

TABLE OF CONTENT

Chairperson's Statement	3
Chief Executive's Statement	4
Profile of The District Council of Flacq	5
Vision/Mission/Purpose and Values	6 - 7
Corporate Governance Report	8 - 10
Roles & Functions of Council and Committees	11 - 26
Administrative Output/Village Councils	27
Administrative Department & other Departments of the Council	28
Organizational Chart	29
List of Heads of Department/Sections	30 - 31
Human Resource Section	32 - 35
Occupation Safety & Health	36 - 41
Internal Audit Section	42 - 44
Information Technology Section	45 - 47
Procurement Section/Inventory (Store)	48 - 51
Local Disaster Risk Reduction and Management	52 - 59
Risk Management, Citizen-Oriented Initiatives and Good Governance	60 - 63
The Public Infrastructure Department	64 - 74
The Land Use & Planning Department	75 - 79
The Welfare Department	80 - 90
The Public Health Department	91 - 101
The Finance Department	102
Financial Statements for Year ended 2025	103 - 145



CHAIRPERSON'S STATEMENT

Mr. Dhanraj KISSOON

CHAIRPERSON

THE DISTRICT COUNCIL OF FLACQ

I am pleased to present this annual report. All regular works like scavenging services, maintenance of lighting and road maintenance have been provided to all villages to the satisfaction of one and all. Moreover, new poles and lanterns have been placed in some villages as their community projects. Others have asked for Mini Soccer Pitch, handrails, upgrading of children playground among others. Almost all the community projects have been completed.

We have inaugurated during this year two Village Halls, one at Grande Retraite and the second at Camp Ithier. The following projects are in the pipeline namely Mont Ida Mini Soccer Pitch and Health Track; Camp Marcelin Football Playground and Cloakroom; Health Track at Lallmatie; and Cloakroom at Bramsthan.

Another Crematorium at Quatre Cocos will add to the list of 3 existing ones. We have a new project of market at Bon Accueil and consultancy services are being resorted to so as to revamp the Flacq market.

Maintenance of cemeteries, herbiciding and lopping of trees form part of the regular services provided by the District Council.

As an authority we also deliver permits for construction among other things. The District Council receive several complaints daily and try to resolve as many as possible. We also regulate allocation of stalls in the market.

The District Council bus is provided to each village on a roster basis. Mowing of playgrounds is done on regular interval as and when it is required. We provide assistance to religious societies in all its forms. The District Council organised, this year an intervillage Football Tournament where Olivia team emerged as the Champion. We organised PSAC award in all its pomp.

As a whole the District Council is playing its role fully towards community service.



Dhanraj KISSOON
CHAIRPERSON



CHIEF EXECUTIVE'S STATEMENT

**Mr. Dheerendra REECHAYE
CHIEF EXECUTIVE
THE DISTRICT COUNCIL OF FLACQ**

I have the pleasure to present the Annual Report for Financial Year 2024/2025 for the District Council of Flacq.

With its limited resources in terms of human resource and equipment, the District Council of Flacq has during the financial year 2024/2025, managed to fulfill its statutory duties to the maximum with the support of the Chairperson, the Heads of Departments and other supporting staff.

The Council has also embarked on several projects consisting mainly of construction of drains, roads and sports amenities, resurfacing of roads, upgrading of existing infrastructures, purchase and fixing of street lamps and distribution of bins to enhance the living environment of the inhabitants in the jurisdiction of the District Council of Flacq.

I would, therefore, seize this opportunity to thank the Chairperson of the District Council and all staff for their dedication and collaboration.

A handwritten signature in blue ink, appearing to read 'Dheerendra', written over a faint circular stamp or watermark.

Dheerendra REECHAYE

CHIEF EXECUTIVE

STATEMENT OF CHIEF EXECUTIVE'S RESPONSIBILITY

The Council acknowledges its responsibilities for:-

- (i) Adequate accounting records and maintenance of effective internal control systems;
- (ii) The preparation of financial statements which fairly present the state of affairs of the Council as at the end of the financial year and the results of its operations and cash flows for that period and which comply with International Public Sector Accounting Standards (IPSASs); and
- (iii) The selection of appropriate accounting policies supported by reasonable and prudent judgement.

The external auditor (i.e. the Director of Audit, National Audit Office) is responsible for reporting on whether the Financial Statements are fairly presented.

The Chief Executive reports that :-

- (i) Adequate accounting records and an effective system of internal control has been maintained;
- (ii) Appropriate accounting policies supported by reasonable and prudent judgements and estimates have been used consistently;
- (iii) Applicable accounting standards have been adhered to; and
- (iv) The Code of Corporate Governance as applicable to State-Owned Enterprises has been adhered to.

Signed on behalf of the Council.



MR. D. BEECHAYE
Chief Executive



Mr. V. SOOKOY
Chairperson of Governance,
Risk and Audit Committee

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 km². It is bounded by the districts of Rivière du Rempart, Pamplemousses, Moka, Grand Port and the sea from Poste La Fayette to Grand River South East. As it is bounded by the sea there is a high concentration of hotels in the east.

There are twenty-three Village Councils within the jurisdiction of the District Council of Flacq namely Bel Air, Bon Accueil, Brisée Verdiere, Bramsthan, Camp de Masque, Camp de Masque Pavé, Camp Ithier, Central Flacq, Clemencia, Ecoignard, Grand River South East, Grande Retraite, Lalimatie, 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 Mitterand 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 of Central Flacq 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 (PBMC), Procurement Committee (PC), Executive Committee (EC), Safety and Health Committee, and Local Disaster Management Committee. The Non-Statutory Committees are Public Health Committee (PHC), Public Infrastructure Committee (PIC), Welfare Committee (WC), and Finance Committee (FC). These meetings are held as often as its business may require and at least once every month in the Council Chamber.

3. DIRECTOR APPOINTMENT PROCEDURES

Appointment processes vary depending on the type of sector and the sophistication and scale of the organization. The LGA 2011, as amended, Sub-Part B, provides for election procedure for Election of a Chairperson and a Vice-Chairperson of the Council out of the 26 elected District Councilors. 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.

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 communiques 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**.

9. 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.

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 2024 to June 2025 were as follows:

SN	NAME	POSITION	REPRESENTING VILLAGE COUNCIL
1.	Mr. GOOLAMUN Sheik Fardeen	District Councillor	Bel Air
2.	Mr. KATOORAH Roopanand	District Councillor	Bel Air
3.	Mr. KHENTAL Madhow	District Councillor	Bon Accueil
4.	Mr. BHUGALOO Asgar Ali	District Councillor	Brisée Verdière
5.	Mr. BEELUR Rohess Kumar	District Councillor	Bramsthan
6.	Mr. RAMRUP Chandradeo	District Councillor	Camp De Masque
7.	Mr. GAONJUR Deepvijay	District Councillor	Camp De Masque Pavé
8.	Mr. RAMKALAWON Lajput Rai	District Councillor	Camp Ithier
9.	Mr. BHUNSEE Satiaprakash	District Councillor	Central Flacq
10.	Mr. KISSOON Dhanraj	District Councillor	Central Flacq
11.	Mr. RAMMONDHUR Mevin	District Councillor	Clemencia
12.	Mr. BUNDHOO Chandra Dev	District Councillor	Ecroignard
13.	Mr. JOAHEER Seenundranath	District Councillor	Grand River South East
14.	Mrs. HUSRAJ Bhawna	District Councillor	Grande Retraite
15.	Mr. BROJMOHUN Kriss	District Councillor	Lallmatie
16.	Mr. MAUDHOO Visham	District Councillor	Lallmatie
17.	Mr. DAMREE Yaadav	District Councillor	Laventure
18.	Mr. LILKUNT Prithivirajsingh	District Councillor	Mare La Chaux
19.	Mrs. NARSIGADOO Geeta-Anjali	District Councillor	Medine
20.	Mr. NAYECK Rohitlall	District Councillor	Olivia
21.	Mr. BUNDHOOA Rajiv	District Councillor	Poste De Flacq
22.	Mr. JUGOO Ravl	District Councillor	Quatre Cocos

SN	NAME	POSITION	REPRESENTING VILLAGE COUNCIL
23.	Mr. ARMUGAM Darmalingum Armon	District Councillor	Queen Victoria
24.	Mr. D. PENTADU Dayanand	District Councillor	Saint Julien Village
25.	Mr. JEEWOOTH Kishore Kumar	District Councillor	Sebastopol
26.	Mr. DARDENNE Jasem Jonathan	District Councillor	Trou d'Eau Douce (As from December 2023)

- **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 2024 to December 2024

SN	NAME	POSITION
1.	Mr. BUNDHOO Chandra Dev	Chairperson District Council & Chairperson of Committee
2.	Mr. MAUDHOO Visham	Vice-Chairperson District Council & Vice-Chairperson of Committee
3.	Mr. GAONJUR Deepvijay	Member
4.	Mr. RAMMONDUR Mevin	Member
5.	Mrs. HUSRAJ Bhawna	Member
6.	Mr. BUNDHOOA Rajiv	Member
7.	Mr. ARMUGAM Darmalingum A.	Member

Members for Executive Committee for period January 2025 to June 2025

SN	NAME	POSITION
1.	Mr. KISSOON Dhanraj	Chairperson District Council & Chairperson of Committee
2.	Mr. GAONJUR Deepvijay	Vice Chairperson District Council & Vice Chairperson of Committee
3.	Mrs. NARSIGADOO Geeta Anjali	Member
4.	Mr. MAUDHOO Visham	Member
5.	Mr. B. PENTADU Dayanand	Member
6.	Mr. JOAHEER Seenundranath	Member
7.	Mr. RAMMONDUR Mevin	Member

- **PERMITS AND BUSINESS MONITORING COMMITTEE**

Members for Permits and Business Monitoring Committee
for period July 2024 to December 2024

MR	NAME	POSITION
1.	Mr. Chandra Dev BUNDHOO	Chairperson District Council & Chairperson of Committee
2.	Mrs. Kajal SEWNUNDUN	Member
3.	Mr. Chandradeo RAMRUP	Member
4.	Mr. Dhanraj KISSOON	Member
5.	Mr. Vikram VEERAMAH	Member
6.	Mr. GOPAUL D.	Member (Chief Executive)
7.	Mr. DOMAH K.	Member (Head, Public Infrastructure Department)
	Mr. KOONJUL D.	Member (Head, Land Use & Planning Dept)
9.	Mr. RAMESSUR K.K.	Member (Chief Health Inspector)

Members for Permits and Business Monitoring Committee

for period January 2025 to June 2025

SN	NAME	POSITION
1.	Mr. Dhanraj KISSOON	Chairperson District Council & Chairperson of Committee
2.	Mr. Chandradeo RAMRUP	Member
3.	Mr. Jasem Jonathan DARDENNE	Member
4.	Mr. Satiaprakash BHUNSEE	Member
5.	Mr. Chandra Dev BUNDHOO	Member
6.	Mr. REECHAYE D.	Member (Chief Executive)
7.	Mr. DOMAH K.	Member (Head, Public Infrastructure Department)
8.	Mr. A. BEEDASY (as at 07.08.25 to 29.08.25) Mrs. D. SIBURUTH (as at 01.09.25 up to date)	Member (Head, Land Use & Planning Dept)
9.	Mr. DOOKHOOAH U.K.	Member (Chief Health Inspector)

- **FINANCE COMMITTEE**

The Finance Committee dealt with the Finance of the Council.

Members for Finance Committee for period July 2024 to December 2024

SN	NAME	POSITION
1.	Mr. DAMREE Yaadav	Chairperson of Committee
2.	Mr. VEERAMAH Vikram	Vice-Chairperson of Committee
3.	Mr. BUNDHOO Chandra Dev	Member (Chairperson District Council)
4.	Mr. MAUDHOO Visham	Member
5.	Mrs. SEWNUNDUN Sudheera	Member
6.	Mr. GAONJUR Deepvijay	Member
7.	Mr. KISSOON Dhanraj	Member
8.	Mr. JOAHEER Seenundranath	Member
9.	Mrs. HUSRAJ Bhawna	Member
10.	Mr. B. PENTADU Dayanand	Member

Members for Finance Committee for period January 2025 to June 2025

SN	NAME	POSITION
1.	Mr. RAMRUP Chandradeo	Chairperson of Committee
2.	Mr. BUNDHOO Chandra Dev	Vice-Chairperson of Committee
3.	Mr. KISSOON Dhanraj	Member (Chairperson District Council)
4.	Mr. GAONJUR Deepvijay	Member (Vice Chairperson District Council)
5.	Mr. KATOORAH Roopanand	Member
6.	Mr. KHENTAL Madhow	Member
7.	Mr. MAUDHOO Visham	Member
8.	Mr. JUGOO Ravi	Member
9.	Mr. JEEWOOTH Kishore Kumar	Member

- **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 2024 to December 2024

SN	NAME	POSITION
1.	Mr. RAMRUP Chandradeo	Chairperson of Committee
2.	Mr. B. PENTADU Dayanand	Vice-Chairperson of Committee
3.	Mr. BUNDHOO Chandra Dev	Member (Chairperson District Council)
4.	Mr. MAUDHOO Visham	Member (Vice-Chairperson District Council)
5.	Mr. LEUNG Pak Wing Fat Seun	Member
6.	Mr. BHUNSEE Satyaprakash	Member
7.	Mr. KISSOON Dhanraj	Member
8.	Mrs. HUSRAJ Bhawna	Member
9.	Mr. DAMREE Yaadav	Member
10.	Mr. LILKUNT Prithivirajsingh	Member
11.	Mr. VEERAMAH Vikram	Member
12.	Mr. BUNDHOOA Rajiv	Member
13.	Mr. DARDENNE Jasem Jonathan	Member

Members for Public Infrastructure Committee for period January 2025 to June 2025

SN	NAME	POSITION
1.	Mr. RAMRUP Chandradeo	Chairperson of Committee
2.	Mr. B. PENTADU Dayanand	Vice-Chairperson of Committee
3.	Mr. KISSOON Dhanraj	Member (Chairperson District Council)
4.	Mr. GAONJUR Deepvijay	Member (Vice Chairperson District Council)
5.	Mr. BHUNSEE Satiaprakash	Member
6.	Mr. BUNDHOO Chandra Dev	Member
7.	Mr. MAUDHOO Visham	Member
8.	Mr. DARDENNE Jasem Jonathan	Member
9.	Mr. SEETARAM Kevin	Member
10.	Mrs NARSIGADOO Geeta Anjali	Member

- **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 2024 to December 2024

SN	NAME	POSITION
1.	Mr. KISSOON Dhanraj	Chairperson of Committee
2.	Mr. DARDENNE Jonathan J.	Vice-Chairperson of Committee
3.	Mr. BUNDHOO Chandra Dev	Member (Chairperson District Council)
4.	Mr. MAUDHOO Visham	Member (Vice-Chairperson District Council)
5.	Mr. KHENTAL Madhow	Member
6.	Mrs. SEWNUNDUN Sudheera	Member
7.	Mr. RAMRUP Chandradeo	Member
8.	Mr. GAONJUR Deepvijay	Member
9.	Mrs. HUSRAJ Bhawna	Member
10.	Mr. VEERAMAH Vikram	Member
11.	Mr. ARMUGAM Darmalingum	Member

Members for Public Health Committee for period January 2025 to June 2025

SN	NAME	Position
1.	Mr. BUNDHOO Chandra Dev	Chairperson of Committee
2.	Mr. KHENTAL Madhow	Vice-Chairperson of Committee
3.	Mr. KISSOON Dhanraj	Member (Chairperson District Council)
4.	Mr. GAONJUR Deepvijay	Member (Vice-Chairperson District Council)
5.	Mr. LILKUNT Prithivirajsingh	Member
6.	Mr. SOOPROOMONIEN Loveelen	Member
7.	Mr. RAMRUP Chandradeo	Member
8.	Mr. JOAHEER Seenundranath	Member
9.	Mr. MAUDHOO Visham	Member
10.	Mr. BHUGALOO Asgar	Member

- **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 June 2024 to December 2024

SN	NAME	POSITION
1.	Mr. MAUDHOO Visham	Vice Chairperson District Council & Chairperson of Committee
2.	Mrs. SEWNUNDUN Kajal	Vice Chairperson of Committee
3.	Mr. BUNDHOO Chandra Dev	Member (Chairperson District Council)
4.	Mr. LEUNG PAK WING Fat Seun Suresh	Member
5.	Mr. GAONJUR Deepvijay	Member
6.	Mrs. HUSRAJ Bhawna	Member
7.	Mr. VEERAMAH Vikram	Member
8.	Mr. BUNDHOOA Rajiv	Member
9.	Mr. ARMUGUM Darmalingum A.	Member
10.	Mr. B. PENTADU Dayanand	Member

Members for Welfare Committee for period January 2025 to June 2025

SN	NAME	POSITION
1.	Mr. MAUDHOO Visham	Chairperson of Committee
2.	Mrs. SEWNUNDUN Sudheera	Vice Chairperson of Committee (till April 2025)
3.	Mr. KISSOON Dhanraj	Member (Chairperson District Council)
4.	Mr. GAONJUR Deepvijay	Member (Vice Chairperson District Council)
5.	Mr. GOOLAMUN Sheik Fardeen	Member
6.	Mr. RAMKALAWON Lajput Rai	Member
7.	Mr. BUNDHOO Chandra Dev	Member
8.	Mrs. HUSRAJ Bhawna	Member
9.	Mr. NAYECK Rohitlall	Member
10.	Mr. B. PENTADU Dayanand	Member
11.	Mr. BHUGALOO Asgar	Member

NUMBER OF MEETINGS AND COMMITTEES HELD DURING PERIOD
JULY 2024 TO JUNE 2025

	Number of Meetings/Committees
Council Meetings	14
Special Council Meetings	5
Executive Committees	30
Permits and Business Monitoring Committees	56
Public Health Committees	12
Public Infrastructure Committees	11
Welfare Committees	11
Finance Committees	10
Procurement Committees	103

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 2024 TO JUNE 2025

VC Meetings	Number
JULY 2024 – JUNE 2025	291

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

Deputy Chief Executive



LIST OF HEADS OF DEPARTMENT / SECTIONS
AS AT 30 JUNE 2025

Name	Designation	Remarks
Mr. GOPAUL Dheeraj	Chief Executive	In office from 10 October 2024 to 22 January 2025
Mr. REECHAYE Dheerendra		In office from 04 December 2023 to 09 October 2024 and from 23 January 2025 till date
Mrs. TAROLAH Kavita Devi	Deputy Chief Executive	In office since 18 May 2020
Miss. MOHABEER Viveka Pusha Devi	Financial Controller	In office since 06 November 2023
Mr. DOMAH Muhammad Kaleem	Head, Public Infrastructure Department	In office since 01 March 2006
Mr. KOONJUL Dharam	Head, Land Use & Planning Department	In office from 14 August 2023 to 23 February 2025
Mr. BANGAROO Pyranah Vijay		In office from 24 February 2025 to 09 March 2025
Mr. BEEDASY Bashir Aslam		In office from 10 March 2025 to 23 April 2025
Mr. SANTOKHEE Keeranlallsing		In office since 24 April 2025
Mr. RAMESSUR Kishore Kumar	Chief Health Inspector	In office from 07 April 2022 to 26 September 2024
Mr. SEEDHEEYAN Deepuck	Acting Chief Health Inspector	Assigned higher duties from 27 September 2024 to 09 March 2025
Mr. DOOKHOOAH Uttam Kumar	Chief Health Inspector	In office since 10 March 2025
Mr. PROTAB Soobashchandre	IT Officer / Systems Administrator	In office since 07 June 2021
Ms. MOOKHITH Hafezah Bibi Noorjehan	Human Resource Management Officer	In office from 06 July 2020 to 03 June 2025
Mrs. JAGUESSUR-UBHEERAM Yashoda	Acting Human Resource Management Officer	Assigned higher duties from 04 June 2025 till date
Mrs. SUNGKOORA-KOONBEEHARRY Smitha Devi	Assistant Chief Executive	In office since 01 December 2022
Mr. SOOKOY Vishwanath	Assistant Chief Executive	In office since 05 January 2023
Mr. SONOO Tareshwar	Acting Assistant Chief Executive	Assigned higher duties from 04 June 2024 to 03 December 2024

Name	Designation	Remarks
Mr. RAMGUTTEE Sandip	Acting Assistant Chief Executive	Assigned higher duties from 04 December 2024 till date
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
Mrs. HOSSANNY Natacha	Ag. Principal Welfare Officer	In office since 25 March 2024
Mr. UNJORE Shailendrasingh	Safety & Health Officer/ Senior Safety & Health Officer	In office since 27 June 2022

THE HUMAN RESOURCE SECTION

& IT'S 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 and a Clerical Officer. These Officers work in a very dynamic and pro-active team. The HR section is primarily concerned with how people are managed within the District Council focusing on its HR policies and systems.

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

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

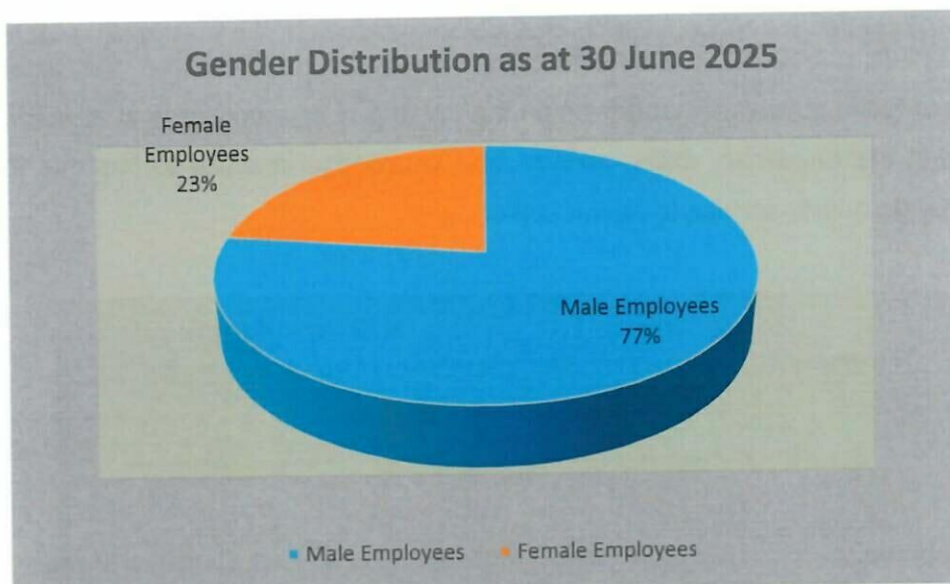
1. Recruitment/Appointment/Promotion

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

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

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

As at 30 June 2025, there were 500 male employees and 146 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 2024 TO JUNE 2025

The table below depicts the number of appointments that have been conducted during period July 2024 to June 2025.

SN	Grade	Number
1	Attendant / Senior Attendant*	1
2	Burial Ground Attendant (Roster)	1
3	Chemical Sprayer Operator	1
4	Committee Clerk*	1
5	Driver (H.M.U) (Roster)	2
6	Electrician	2
7	Field Supervisor (Scavenging) (Roster)	1
8	Gardener	1
9	Handy Worker*	78
10	Handy Worker (Special Class)	6
11	Incinerator Operator	1
12	Refuse Collector (Roster) *	163
13	Sanitary Attendant (Part Time)	1
14	Tradesman's Assistant (Electrician)	3
15	Village Hall Attendant (Part Time) *	2
TOTAL NUMBER OF EMPLOYEES		264

*Employed in a temporary capacity

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	Training on the Five Case Model Foundation	1
2	International Maritime Organisation (IMO) Level 0 on Oil Spill Response and Preparedness	1
3	Technical Working Committee	2
4	Workshop on Study of Risks related to coastal erosion and marine submersion hazards	1

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, healthy and peaceful retired life.

SN	Name	Grade	Date of Retirement
1	GOODAR Ramsingh	Driver (H.M.U) (Roster)	1-Jul-24
2	CHOORAMUN Purushottam	Tradesman (Electrician)	1-Aug-24
3	BISNAUTHSING Pratima	Sub-Hall Attendant (Part-Time)	1-Aug-24
4	DEWNAUTH Sanjiv	Refuse Collector (Roster)	11-Sep-24
5	RAMESSUR Kishore Kumar	Chief Health Inspector	27-09-24
6	SOMRAH Vijay Kumar	Refuse Collector (Roster)	5-Oct-24
7	RAMTAHUL Cassinath	Refuse Collector (Roster)	1-Jan-25
8	MAUDHOO Indira	Attendant / Senior Attendant	3-Feb-25
9	JEETUN Jayantee	Supervisor Sewing Classes	8-Feb-25
10	GOVINDEN Dorsamy	Foreman	15-Feb-25
11	RAMDUTH Dev	Driver (H.M.U) (Personal)	17-Feb-25
12	CHITAMAN JEEOUL Rajendrakumar	Field Supervisor (Scavenging) (Roster)	24-Mar-25
13	PARIANEN Govinden	Refuse Collector (Roster)	29-Mar-25
14	GOONJUR Rajdeo	Plant & Equipment Operator	4-Jun-25
15	GOKOOL Jeewantee	Sewing Teacher (Part-Time)	13-Jun-25

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. As at 30 June 2025, there were three (3) trainees enlisted under the Youth Employment Programme at the District Council of Flacq.

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.

5. 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.

SAFETY AND HEALTH SECTION

1. Safety and Health Inspections

From 01 July 2024 to 30 June 2025, Safety and Health Inspections have been done in the Markets, Village halls, Recreational Centres, Graveyards, Incinerators and the District Council of Flacq New Administrative building under the jurisdiction of the District Council of Flacq. Safety and Health inspections were also carried out with Refuse Collectors and other Manual Grades. The purpose of these inspections is to identify hazards and risks which can lead to injury/illness and to provide appropriate control measures to eliminate and reduce the risks posed by these hazards. These sites will be regularly inspected in order to ensure that the existing control measures are implemented and also to identify the need for additional control measures, if any, in order to minimize the risk of hazards and accidents at work place.

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 for the period 01 July 2024 to 30 June 2025:

- 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 at Market.
- Risk Assessment of Incinerator Operators.
- Risk Assessment of Welder.
- Risk Assessment of Chemical Sprayer.
- Risk Assessment of Road Menders.
- 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 existing 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 and last batch on February 2024. Moreover, the Health Surveillance was ongoing for the period 01 July 2024 to 30 June 2025 for manual grades of employees by Occupational Physician at Dr Sir Anerood Jugnauth (SAJ) Hospital. The Health Surveillance is also ongoing as from 30 June 2025 and onwards for all the existing manual grades of employees for the District Council of Flacq at the said Hospital.

4. Immunization programme for employees of the manual grades against Hepatitis B and Tetanus Toxoid vaccination.

A request for an immunization program for Hepatitis B for temporary employees of the manual grades (234) was sent by the Council to the Ministry of Health and Wellness on 18 April 2025. However, following a termination order by the Local Government Service Commission for the temporary employees, the above-mentioned request had to be discontinued. Moreover, following reassumption of duties, as from 16 June 2025, of the temporary 230 employees, the Council sought advice from the MOLG through a letter dated 26 June 2025, whether the immunization program could be re-initiated with certain drawbacks. For instance, as per information received from the Ministry of Health and Wellness, the immunization program consists vaccination of each employee with three doses of hepatitis B vaccines which is done once in a life time. After the first dose, second dose is done after one month and third dose after six months. Thus, once the vaccination program is started, the employees should complete all three doses for a period of six months in order to ensure protection.

However, the MOLG was also informed by the Council that the it cannot ascertain whether all employees would stay up to the completion of the immunization program and which could be detrimental for their health in the event they have to cease work suddenly.

The Ministry of Local Government was thus requested if appropriate advice could be sought from the Ministry of Health and Wellness, pertaining to the above-mentioned immunization program of the temporary employees.

As far as Tetanus Toxoid is concerned, a regular training and sensitization campaign was done for the period 01 July 2024 to 30 June 2025 with the Field Supervisors and Refuse Collectors and employees (manual grades) in general. The employees concerned were requested to attend the nearest Health Centre or hospital in the event they were injured and had their Tetanus Toxoid vaccination done at same through Doctor's advice and recommendations. Employees were also informed to do their tetanus toxoid vaccines on their own as it is freely administered in the hospitals and health centres of the Ministry of Health and Wellness.

5. 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, Bon Accueil Multipurpose Complex and Central Flacq Multipurpose Hall for the period 01 July 2024 to 30 June 2025. 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.

6. Refilling and servicing of fire extinguishers

Refilling and servicing of 295 units 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 2024 to 30 June 2025. Servicing of fire alarm systems for Laventure, Medine and Beau Champ Crematoriums and Customer Service Centre, Central Flacq was done for the period 01 July 2024 to 30 June 2025.

7. Purchase and installation of additional fire equipment, fire extinguishers, fire safety signs and emergency lights

Purchase and installations of additional fire equipment, fire extinguishers, emergency lights and fire safety signs, fire alarms, fire hose reels for Flacq, Lallmatie markets, Bonne Mere new Sub Hall, Camp De Masque Multipurpose Complex, Ecoignard Cloakroom, Grande Retraite new Village Hall, Bon Accueil new gym, repairs of water pumps controlling water to fire hose reels at Lallmatie market, were done for the period 01 July 2024 to 30 June 2025, in order to satisfy the Mauritius Fire and Rescue Service (MFRS) requirements for application of a fire certificate.

8. Fire Certificate

Applications of fire certificates and payments fees for obtention of fire certificates for 72 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 2024 to 30 June 2025. Update of layout plans for Council's buildings as per MFRS requirements was done for the period 01 July 2024 to 30 June 2025 for the obtention of fire certificate. Likewise, payment fees for fire certificates for each location and approval of fire and evacuation plans for the above-mentioned premises was done for the period 01 July 2024 to 30 June 2025.

9. Fire drill, Fire and Evacuation Plan

Fire Drills and Fire and Evacuation Plans were carried out for the period 01 July 2024 to 30 June 2025 for the District Council of Flacq Premises including DCF buildings, Crematoriums, Village Halls, Sub Halls, Recreational Shelters, Multipurpose Halls, Customer Service Centre, Central Flacq, Markets, etc. Fire drills will be carried out at least once yearly.

10. Training

On the job trainings for the period 01 July 2024 to 30 June 2025 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.

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 2024 to 30 June 2025.

11. Provisions for personal protective equipment (PPE)

New Specifications for purchase of employees' PPE was prepared for the period 01 July 2024 to 30 June 2025. Procurement exercise/ BEC exercise for the purchase of personal protective equipment for financial year 2024/ 25 was carried out and delivery of same was done 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 done for the period 01 July 2024 to 30 June 2025. 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

A memo of request for first aid at work training for 16 employees of the Council from the different grades including, Refuse Collectors, Field Supervisors (scavenging), Office Attendants, Office employees, lorry drivers and others was sent to the Procurement Section on 30 June 2025. The memo indicated for a first at work course to be delivered to employees at the Council by external bodies. The Procurement Section was thereat requested to start its procurement exercise.

14. Safety and Health Committee

Safety and Health Committees were done once every two months for the period 01 July 2024 to 30 June 2025. 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 unit exercises control over the Council's affair, ensuring that the appropriate procedures and practices are operating effectively to meet the established objectives, with the aim to preventing fraud, malpractice, extravagance, and waste.

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

Despite the limited resources available in terms of personnel, it is worth mentioning that the overall objectives of this section were achieved most effectively and efficiently through the scrutiny of documents, assets and appropriate site visits. Below are activities conducted for the financial year **2024/2025**.

FINANCIAL CONTROLLER'S DEPARTMENT:

- (i) Conduct an audit of the daily collection of cash and cheques.
- (ii) Review the Cash Book and perform a Bank Reconciliation audit.
- (iii) Perform audit exercise on bills of payment.
- (iv) Conduct site visits for capital project works prior to making payments to contractors and service providers.
- (v) Examine the computations and approvals of all claims related to travel, overtime, mileage allowances, and deductions on a monthly basis.
- (vi) Audit the car loan calculation register to ensure that payments are made to eligible employees and that amounts calculated in terms of repayment of capital and interest are accurate.
- (vii) Verify the monthly payroll, including all statutory deductions.

ADMINISTRATION DEPARTMENT:

- (i) Conduct inquiries and submit report with recommendations to the Chief Executive.
- (ii) Verification of odometer readings of inspectors/officers claiming car mileage allowance.
- (iii) Perform random checks on field workers in accordance with their work program.
- (iv) Be present at the bid box opening to ensure that the tender box opening procedure is operating properly.
- (v) Attend the drawing of lots regarding allocation of stall for Bel Air Market.
- (vi) Control of vehicles (e.g., diesel consumption).
- (vii) Verification of drivers' logbook on a sample basis.
- (viii) Attend the Management Committee.

HUMAN RESOURCE SECTION:

- (i) Conduct an audit on the computation of passage benefits and the reimbursement of unused sick leave accrued annually.
- (ii) Review the computations for employees from their date of joining, appointment, and resignation to ensure that accurate payments are processed and deductions are applied.
- (iii) Conduct an audit with respect to absences, unauthorized leaves, and leave without pay.
- (iv) Examine leave records relating to retirement benefits and Compassionate Allowance computations prior to their submission to Local Government Service Commission and the disbursement of payments to retired employees.
- (v) Audit the Annual Bonus and Allowance paid to employees and councilors.
- (vi) Review the Uniform Allowance to ensure that payments are issued only to eligible employees.

STORE SECTION:

- (i) Attend the Board of Survey regarding the inventory of the store.

PUBLIC HEALTH DEPARTMENT:

- (i) Examining the claims for overtime submitted by inspectors, drivers, and field workers.
- (ii) Examining the claims of car mileage allowances claimed by Health Inspectors.
- (iii) Auditing receipts for the manual collection of burial and incineration fees.

PUBLIC INFRASTRUCTURE DEPARTMENT:

- (i) Conducting site visits for outsourced capital project works prior to processing claims for payment.
- (ii) Examining the claims for overtime submitted by inspectors, drivers and field workers.
- (iii) Examining the claims of car mileage allowance claimed by inspectors of work.

WELFARE DEPARTMENT:

- (i) Verify attendant's claims regarding the rental of halls.
- (ii) Examining the claims for overtime and bus fares submitted by welfare staff and field workers.

LAND USE AND PLANNING DEPARTMENT:

- (i) Examining the claims for car mileage allowance submitted by inspectors/planning officers.

VILLAGE COUNCILS:

- (i) Conducting an audit exercise on payment bills for the procurement of goods and services.
- (ii) Auditing the Village Councils' records: Cash Books, Vote Ledger Books, and Bank Reconciliation.
- (iii) Examining the claims for car mileage allowance submitted by Assistant Chief Executives.

INFORMATION TECHNOLOGY (IT) SECTION

The 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 IT 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 Council
- (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 actually being used by staff 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)**
- **E-Local Government 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 mail module which is being used for exchanging correspondences online between staffs of all departments thus reducing printing and paper 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
- **Geographic Positioning System (GPS)** – for fleet management, especially monitoring of scavenging services, overtime cost, fuel cost and movement of vehicles
- **National Geographic Information System (GIS)** – for management of roads, Drains, lighting poles, buildings and assets of the Council

B. Dissemination of information about Council to public

An advertising TV Panel has been installed at the Reception/Waiting Area of the Council for the dissemination of information and activities about the Council to the public.

The main objectives of putting in place 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.

PROCUREMENT SECTION/INVENTORY (STORE)

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(vacant), one Clerical Officer (vacant), one YEP Trainee and one Manual Grade Worker.

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 2024 to June 2025

SN	Description	Nos
1	Procurement committee	103
2	Registered suppliers as per existing list up to date	340
3	Request for seal quotation (RFQ)	20
4	Contract awarded for RFQ	20
5	Open advertised bidding (OAB)	2
6	Contract awarded for OAB	2
7	Informal quotation launched (DP)	10
8	Works order awarded	10
9	Purchase orders /service orders awarded	2750
10	Restricted Bidding (RB)	10
11	Contract awarded (RB)	10

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.

LOCAL DISASTER RISK REDUCTION

AND MANAGEMENT

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 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 08 August 2024, 16 December 2024, 26 March 2025 and 09 June 2025 for the general preparedness for cyclonic/rainy season 2024-2025 & 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 were submitted to NEOC before/during/after a disaster including the Post Disaster Assessment Reports

Simulation Exercises/ Sensitisation Campaigns organized by the Council

- Sensitization Campaign on Flooding and Other Hazards for Women Associations registered/affiliated with the National Women Council in Bramsthan held on 16 May 2025 at Bramsthan SWC
- Community Disaster Response Programme (CDRP) – Refresher Course organized in collaboration with the City Council of Port Louis and the Municipal Council of Curepipe for members of the Community Disaster Response Teams held on 23 May 2025 at the Clemencia Recreational Centre
- One Day Workshop on Disaster Risk Reduction Management (DRRM) and Early Warning System Women Associations registered/affiliated with the National Women Council held on 27 May 2025 at the Cite Hibiscus Multi-Purpose Complex
- Sensitization Campaign on Risk Management and Disaster organized in collaboration with the Deep River SWC for Eldely Associations and inhabitants of the region of Deep river and vicinity held on 04 June 2025 at Deep River SWC
- Awareness Campaign on Risk and Disaster for Women Associations registered/affiliated with the National Women Council at Lallmatie and vicinity held on 11 June 2025 at Lallmatie Women Empowerment Centre, Lallmatie
- Tabletop Simulation Exercise on Flooding at Bramsthan held on 13 June 2025 at the Council Room – The District Council of Flacq

Pictures of Sensitization Campaign on Flooding and Other Hazards for Women Associations registered/affiliated with the National Women Council in Bramsthan held on 16 May 2025 at the Bramsthan SWC



Pictures of Community Disaster Response Programme (CDRP) – Refresher Course organized in collaboration with the Municipal City Council of Port Louis and the Municipal Council of Curepipe for members of the Community Disaster Response Teams held on 23 May 2025 at the Clemencia Recreational Centre



Pictures of One Day Workshop on Disaster Risk Reduction Management (DRRM) and Early Warning System for Women Associations registered/affiliated with the National Women Council held on 27 May 2025 at the Cite Hibiscus Multi-Purpose Complex





Pictures of Sensitization Campaign on Risk Management and Disaster organized in collaboration with the Deep River SWC for Elderly Associations and inhabitants of the regions of Deep River and its vicinity held on 04 June 2025 at the Deep River SWC



RISK MANAGEMENT, CITIZEN-ORIENTED

INITIATIVES AND GOOD GOVERNANCE

The Updated Composition of the Audit Committee as at 10 January 2024 for the District Council of Flacq is as follows:

SN	NAMES	PARTICULARS
1.	Mrs. Smitha Devi SUNGKOORA-KOONBEEHARRY	Assistant Chief Executive
2.	Mr. Koush BICKHARRY	Civil Engineer
3.	Mr. Shailendrasingh UNJORE	Safety & Health Officer/Senior Safety & Health Officer
4.	Mrs. Meghavadee RAMSAMY	Senior Committee Clerk

One Audit Committee was held on 21 February 2024.

- **Aim of the Audit Committee**
 - To identify a field for auditing purposes.
- **Responsibilities of the Committee**
 - To provide management with independent and objective advice
- **Values, Ethics and Conflict of Interest**
 - To obtain reasonable assurance with respect to the Code of Ethics for Officers, the Audit Committee shall review and provide advice on the systems and practices established by management to monitor compliance with laws, regulations, policies and standard of ethical conduct
- **Governance Structure**
 - To review and provide advice on the governance structure established and maintained within the organization and the procedures in place to ensure that the structures are operating as intended
- **Subject Matter**
 - The Audit Committee in its first meeting, decided to consider Repairs of Vehicles of the Council. The Civil Engineer was requested to submit the scope of works and all relevant information to enable the committee for an in-depth analysis of the subject matter.

➤ **Detailed process with regards to repair of Vehicles**

- In the first instance, the driver reports the case of breakdown or repairs in the Request for Repair of Vehicle and Maintenance Book.
- For Minor Breakdown, a Mechanic (Registered Supplier) is called on site to attend to minor breakdown/minor electrical work
- For Major Breakdown, quotation for repairs is sought and same is approved prior to undertaking any work by a Mechanical Workshop or the "Maison Mère". The choice of Mechanical Workshop is done from the pool of registered Suppliers.
- In case of breakdown of a vehicle under warranty or if same has lapsed, the same methodology would be applied that is the towing service would be provided by the Insurance Company to the District Council yard or to a Mechanical workshop or to the "Maison Mère" for diagnosis. Quotation for repairs would be sought and the Officer responsible of vehicles would forward same to the Procurement Committee/Executive Committee for approval prior to undertaking any work by either the Mechanical Workshop or the "Maison Mère".

○ **Key issue for backlog in the payment to Mechanical Workshops**

- Amount allocated for Maintenance of Vehicles is not significant compared to the fleet of vehicles for the Council.

➤ **The Audit Committee also took note of the following items during its sittings for Financial Year 2024/2025:**

- (a) Repair of Vehicles
- (b) Procurement of Poles and Lanterns
- (c) Follow-up on Internal Control Reports

➤ **CSU PORTAL**

The CSU is now at its seventh 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 relevant departments on 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, and views of the Land Drainage Authority and upon availability of funding.

For effectiveness of the department, one desk staff has been assigned, namely, Mrs Anuradha Newoor who is posted at the Head Office. She is closely supervised by the focal person, Mrs. S. Sungkoora-Koonbeeharry. The staff of the CSU department have the responsibility of liaising with departments to follow up status of cases allocated to them and to resolve same.

Council, in its endeavour to improve its service and act promptly to complaints, acquired a new roller and a JCB.

In short with CSU, Council is able to identify needs of the inhabitants and act upon them diligently. With the use of CPM (Council Project Management) as a tool to handle complaints, the CSU portal has become more user friendly. Tickets are easily sorted into categories, whereby departments can create job card for minor works. This facilitates the follow-up process and reduces number of tickets.

For tickets which require funding, same are tabled in the relevant committees for a proper decision which makes it easier to implement the work and in cases of disapproval, the tickets are closed and the complainant informed accordingly.

For financial year 2024/2025, the number of tickets has drastically reduced, with **the District Council of Flacq registering the lowest number of tickets as at 30/06/2025 amounting to only 124 open tickets.**

➤ **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 principles 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 set up the ACC comprising of dedicated officers to drive the project ahead. The Chairperson of the Committee is the Chief Executive himself.

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 31st March 2022. Moreover, the ACP has been disseminated through the Council's Website to its stakeholders and the public in general.

THE PUBLIC INFRASTRUCTURE DEPARTMENT

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

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

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

Moreover, the Council is called upon to participate actively in the realization of projects including construction of market fairs, kiosks, multipurpose halls, new roads, drains, creation of green spaces and children playground, lighting of sports grounds, mini soccer pitch and other sports amenities and general maintenance works.

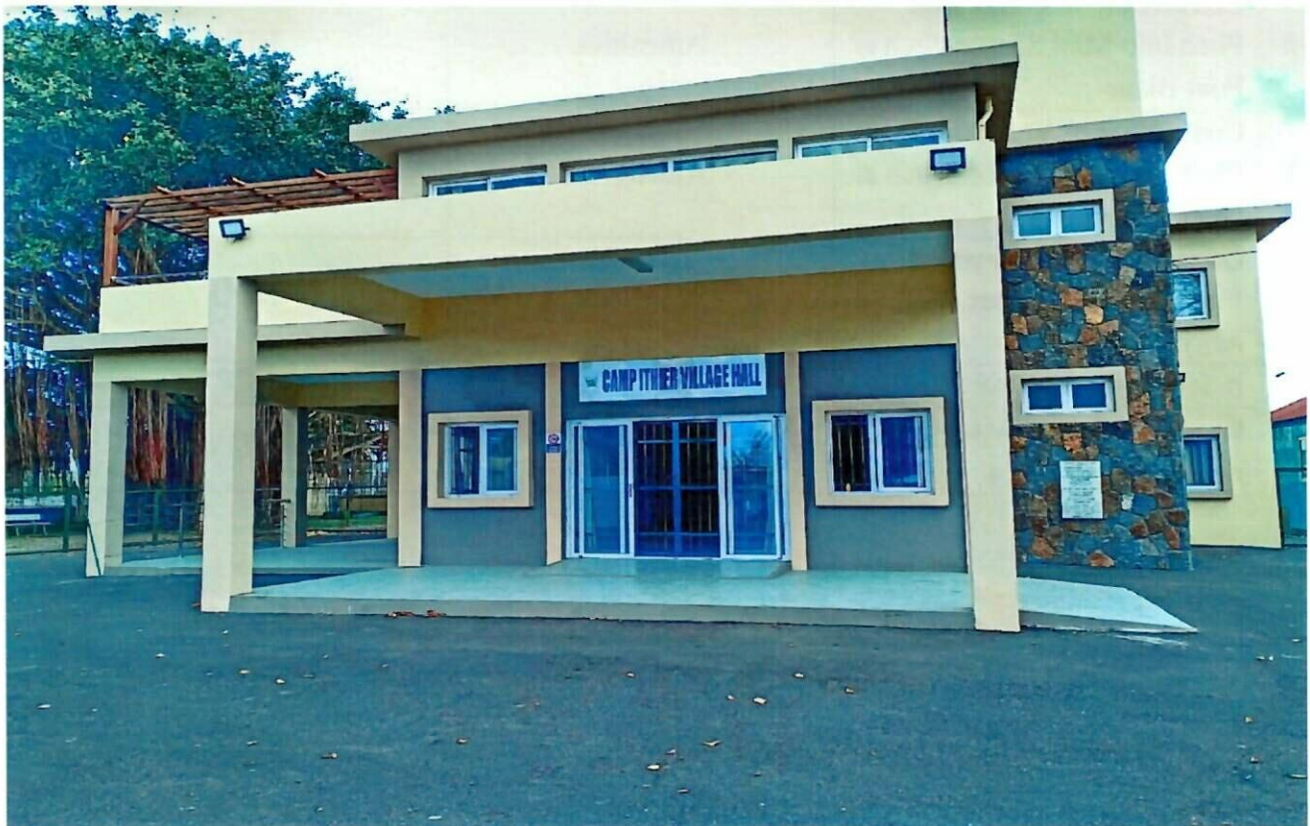
The Public Infrastructure Department, in accordance with Section 50 of the Local Government Act 2011, is responsible for the following core services provided by the Council:-

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 way leave for excavation work on non-classified roads/temporary closure of roads.

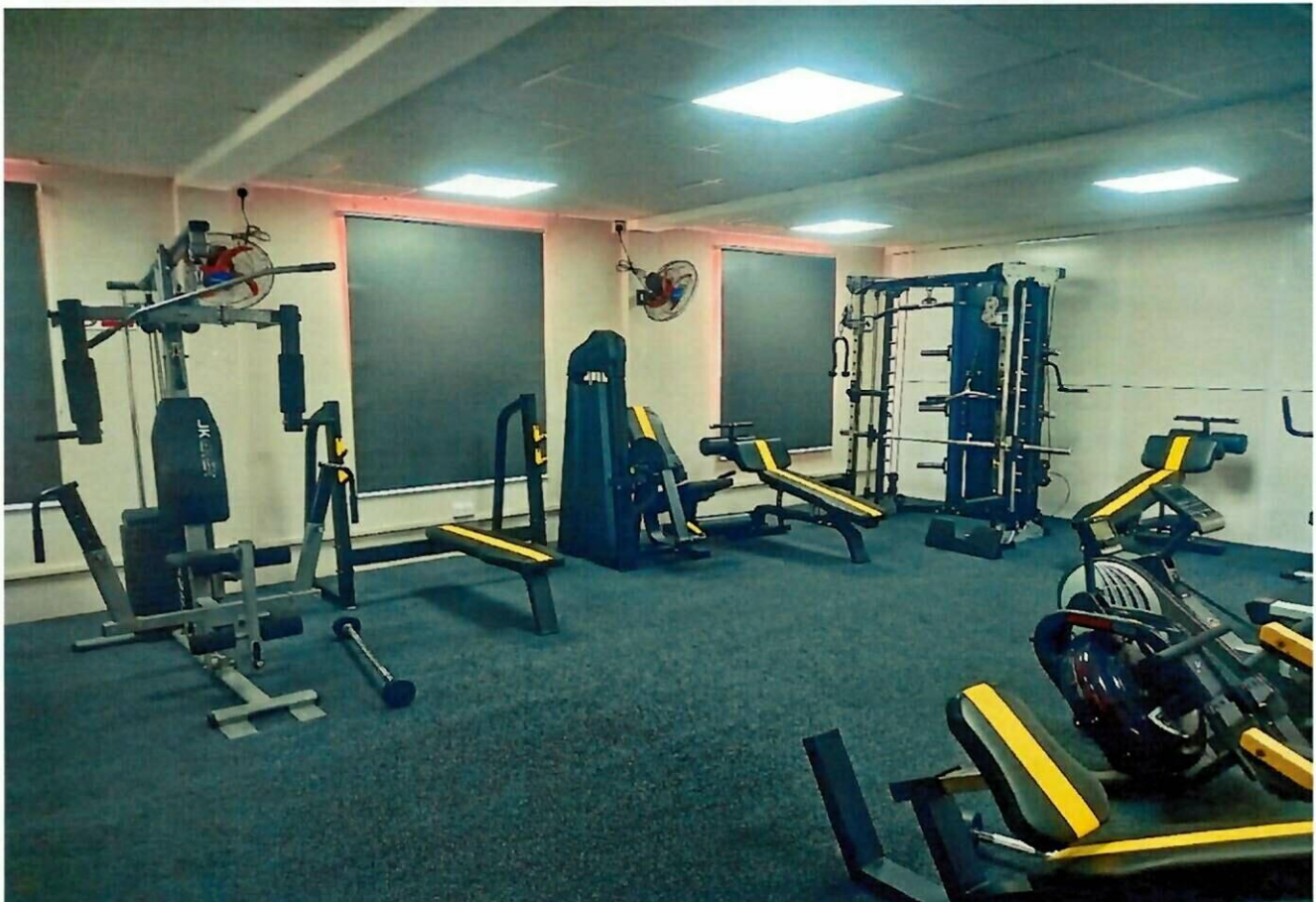
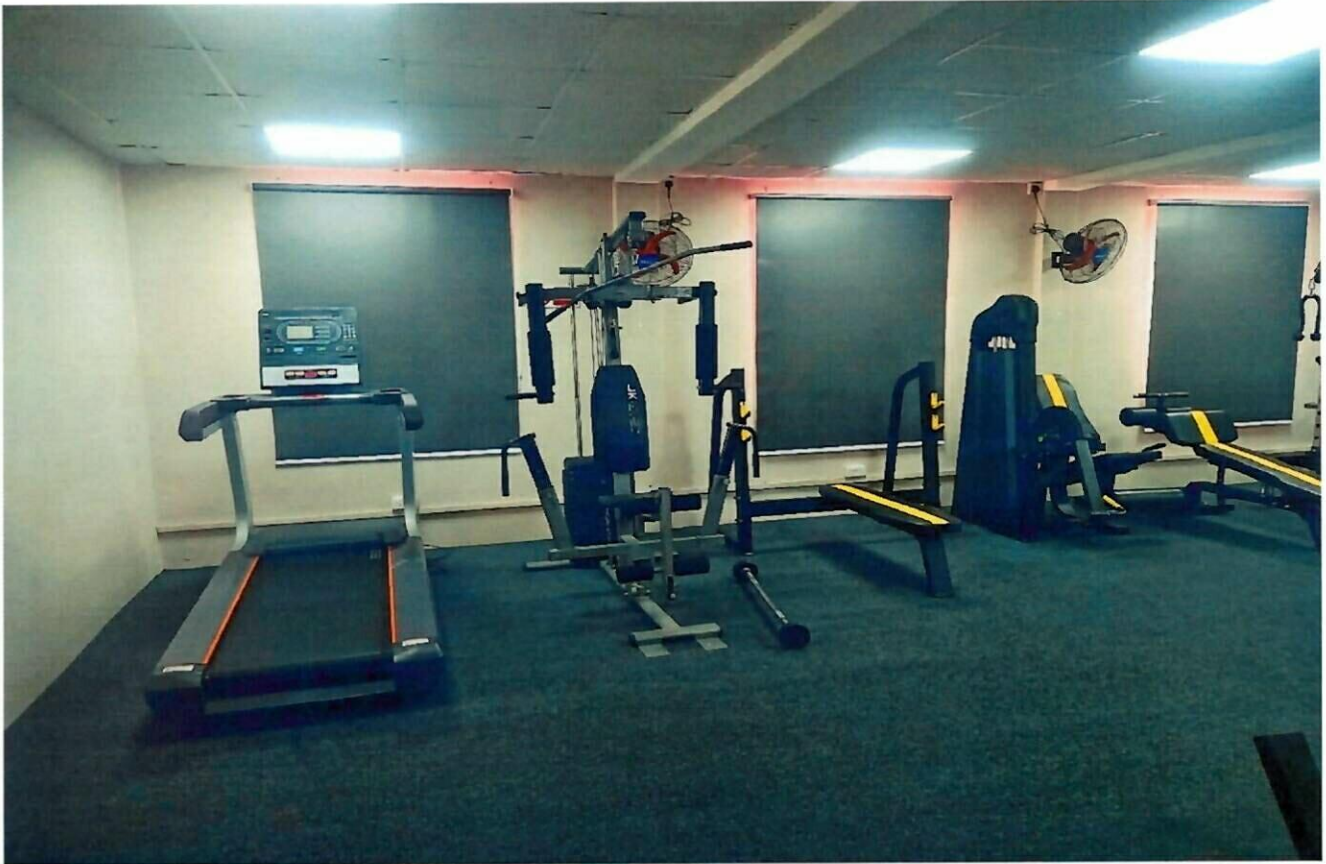
List of Completed Projects (July 2024 - June 2025)

S/N	Name of Project	Development type	Source of finance
1	Construction of Multi Purpose Hall at Camp De Masque	Amenities	ERP 2
2	Mini Soccer Pitch at Mont Ida	Amenities	INDIAN GRANT
3	Cloak Room at Ecoignard	Amenities	
4	Indoor Gym Bon Accueil	Amenities	
5	Indoor Gym Nehru Nagar	Amenities	
6	Construction of Shelter on existing Soccer Pitch, Laventure - Phase 2	Amenities	
7	Conversion of Volley Ball Pitch into Mini Soccer Pitch at Bel Air	Amenities	Implementation of community Development Project in Cons 10
8	Resurfacing Perroquet, Crecerelle& Petrelle Road - Medine/ Mont Ida	Roads	NDU
9	Resurfacing of Roads - Post Cyclonic Belall- RS 12.2 M	Roads	MOLG
10	Conversion of Volley Ball Pitch into Mini Soccer Pitch at Pont Blanc	Amenities	NDU
11	Conversion of Volley Ball Pitch into Mini Soccer Pitch at Grande Retraite	Amenities	NDU
12	Conversion of Volley Ball Pitch into Mini Soccer Pitch at Argy	Amenities	NDU
13	Indoor Gym Lalmatie	Amenities	SCP
14	Cleaning of drain within jurisdiction of Flacq	Drain	Bellal Fund

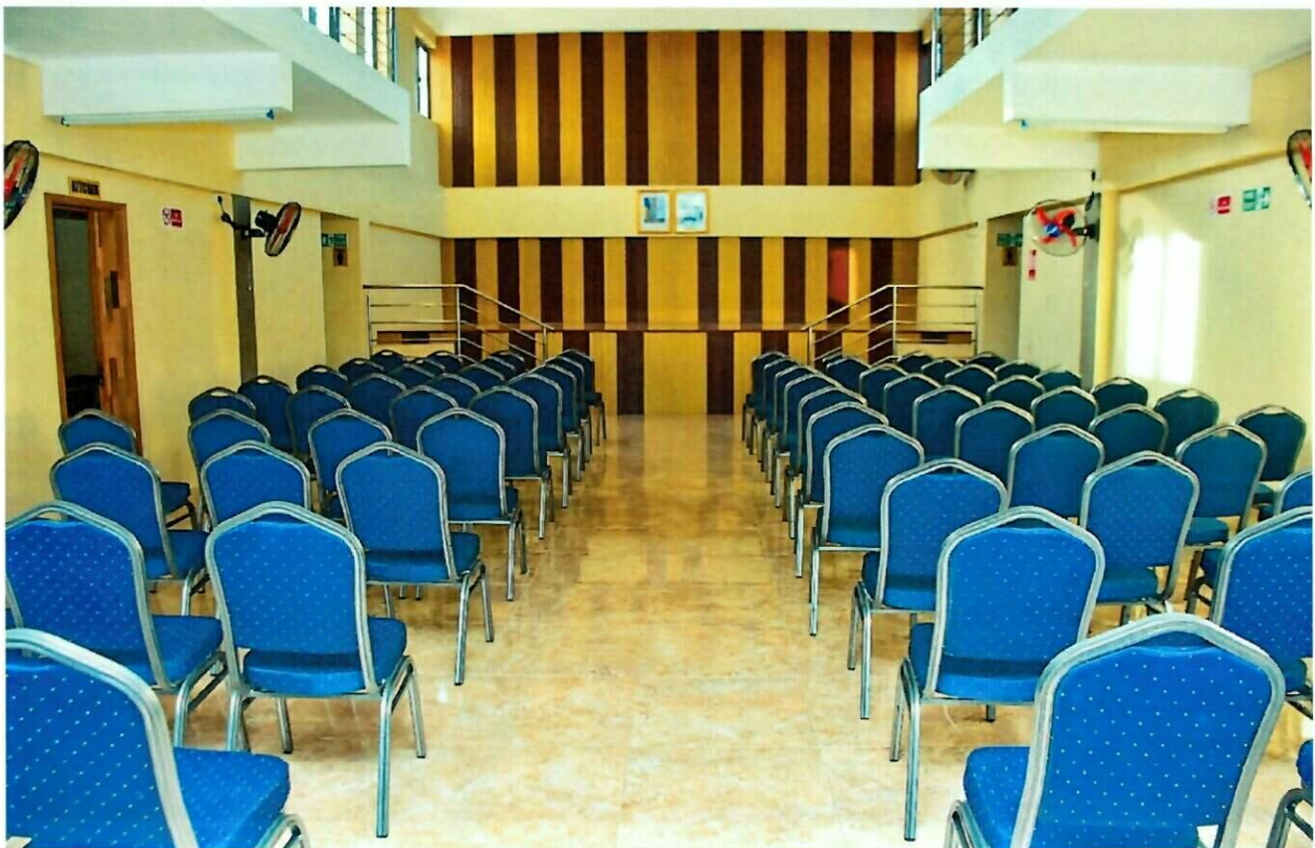
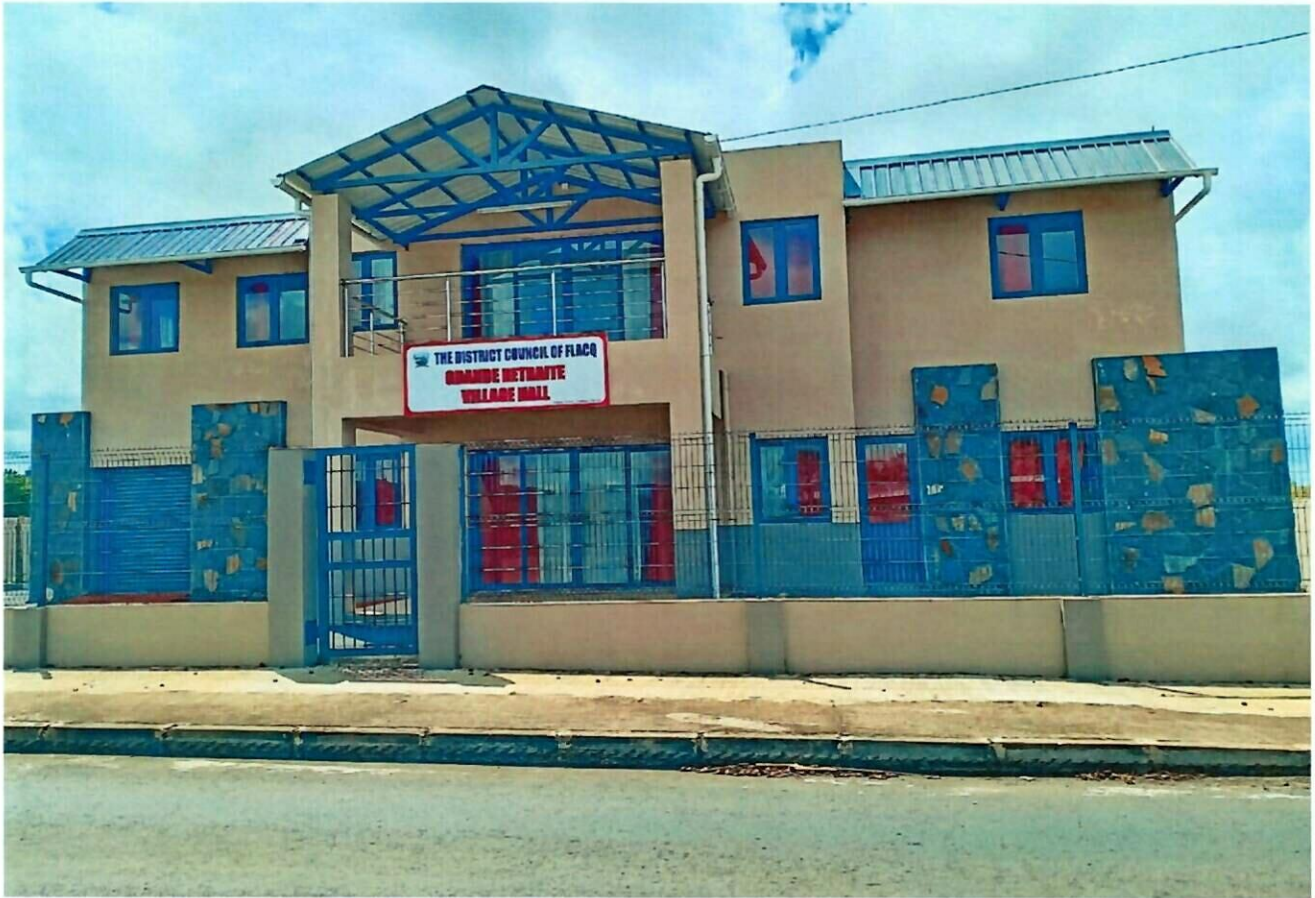
Camp Ithier Village Hall



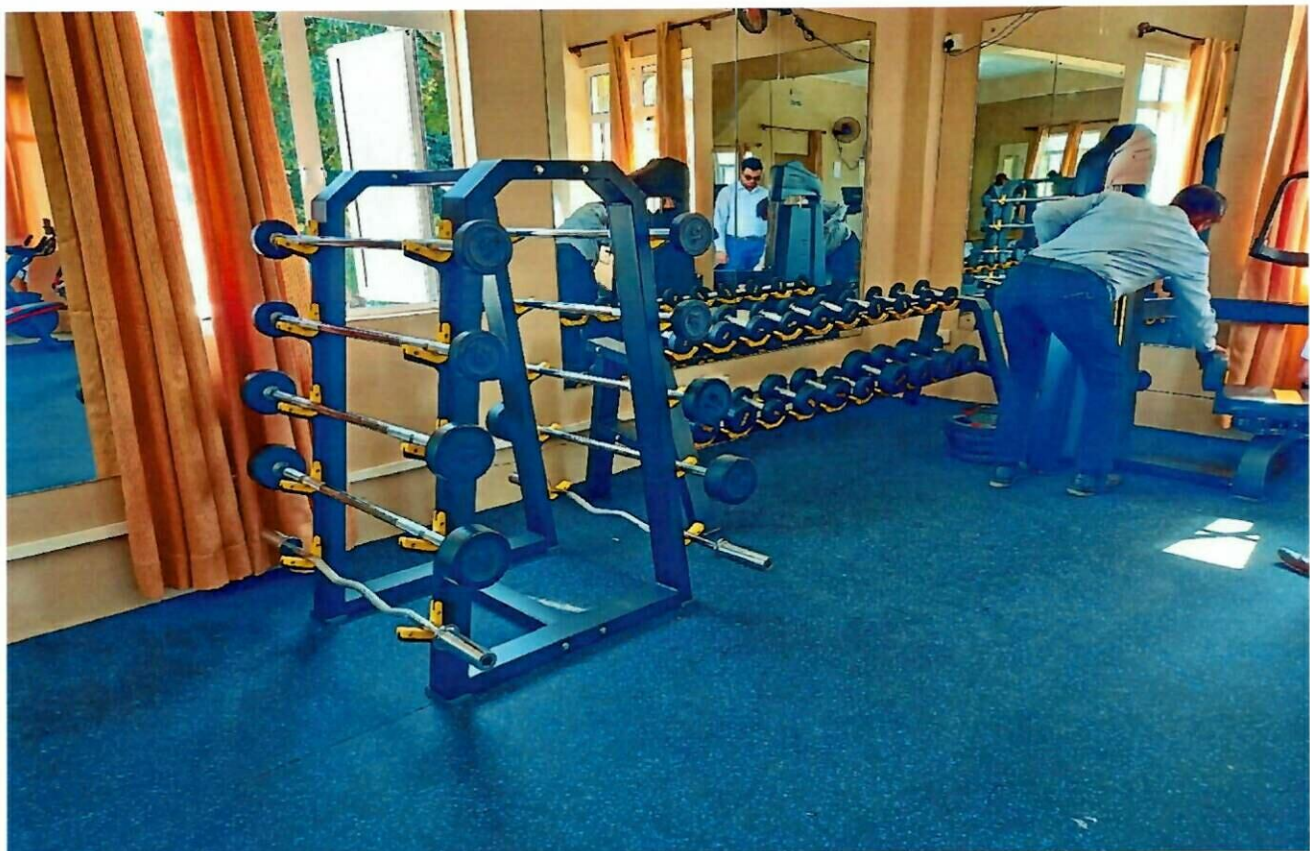
Ecroignard Indoor Gym



Grande Retraite Village Hall



Nehru Nagar Indoor Gym



Bel Air Mini Soccer Pitch



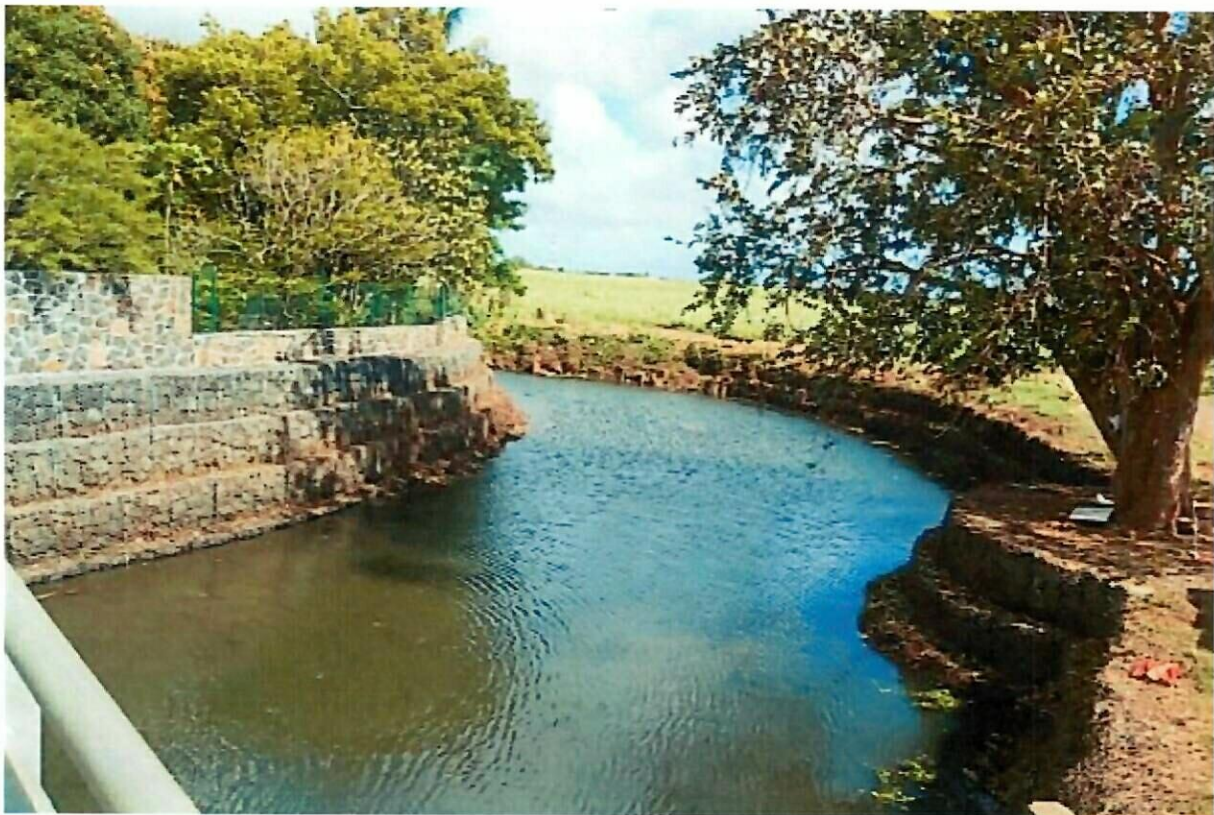
Pont Blanc



Plaines des Gersigny



Cleaning of Rivers



UPDATED LIST OF VEHICLES FOR THE DISTRICT COUNCIL OF FLACQ

NO.	PLATE NO.	MAKE	TYPE OF VEHICLES	DATE REGISTERED
1	11Z10	Mitsubishi	Tipper	10/24/2007
2	11Z12	Mitsubishi	Truck	4/26/2010
3	11Z15	Mitsubishi	Tipper	4/1/1999
4	11Z17	Mitsubishi	Truck - Bitumen	12/28/2006
5	11Z19	Nissan	Truck -Tipper	10/27/2008
6	11Z20	Mitsubishi	Truck - Lighting	11/12/2008
7	11Z21	Mitsubishi	Truck - Lighting	11/12/2008
8	11Z22	Mitsubishi	Truck - Tipper	9/27/2011
9	11Z26	Thwaites	Dumper	12/16/2011
10	11Z27	Mitsubishi	Tipper	10/31/2007
11	11Z29	UD Trucks	Omnibus	5/29/2013
12	11Z30	UD Trucks	Truck	12/20/2013
13	11Z31	Mitsubishi	Truck	5/13/2014
14	11Z32	UD Trucks	Truck -Tipper	2/26/2015
15	11Z33	UD Trucks	Truck - Compactor	1/19/2015
16	11Z34	UD Trucks	Truck - Compactor	2/28/2015
17	11Z35	UD Trucks	Truck - Compactor	4/24/2015
18	11Z36	Nissan	Double Cab - 4x4	4/28/2015
19	11Z38	Nissan	Double Cab - 4x2	10/28/2016
20	11Z40	Bomag	Roller	3/31/2017
21	11Z43	Nissan	Single Cab	7/27/2017
22	11Z44	Ashok Leyland	Truck	8/24/2017
23	11Z45	Nissan	Hatchback Car	1/8/2019
24	11Z46	Kubota	Tractor	7/2/2019
25	11Z47	Isuzu	Truck Double Cab	7/31/2019
26	11Z48	MST / JCB	Loader Excavator	1/16/2020
27	11Z49	Mitsubishi	Truck - Compactor	5/16/2020
28	11Z50	BMW X4	Estate	6/22/2015
29	11Z51	Isuzu	Truck	10/31/2022
30	11Z52	Nissan	Microbus	1/16/2023
31	11Z53	Kubota	Tractor	1/18/2023
32	11Z54	Isuzu	Truck Double Cab	2/2/2023
33	11Z55	Isuzu	Truck -Tipper	4/5/2023
34	11Z56	Isuzu	Truck -Tipper	4/5/2023
35	11Z57	Isuzu	Truck -Tipper	4/5/2023
36	11Z58	Isuzu	Truck	1/30/2023
37	11Z59	Nissan	Double Cab 4x4	8/14/2023
38	11Z60	Isuzu	Truck	9/28/2023
39	11Z61	Mitsubishi	Truck Double Cab	1/18/2024
40	11Z62	Isuzu	Truck - Compactor	2/5/2024
41	11Z63	Isuzu	Truck - Compactor	2/16/2024

UPDATED LIST OF VEHICLES FOR THE DISTRICT COUNCIL OF FLACQ				
42	11Z64	Sinotruck	Truck - Compactor	2/23/2024
43	11Z65	Sinotruck	Truck - Compactor	2/23/2024
44	11Z66	Sinotruck	Truck - Compactor	2/23/2024
45	11Z67	Sinotruck	Truck - Tipper	5/2/2024
46	11Z68	Sinotruck	Truck -Tipper	5/2/2024
47	11Z69	Isuzu	Truck - Tipper	5/29/2024
48	11Z70	Isuzu	Tipper - Lorry	5/29/2024
49	11Z71	Sinotruck	Compactor Lorry	6/28/2024
50	11Z72	Isuzu	Tipper - Lorry	8/30/2024
51	11Z73	Dynapac	Roller	1/23/2025
52	11Z74	Bobcat	Backhoe loader	8/19/2025
53	S450	Bobcat	skid steer loader	6/14/2022

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 15 persons as follows:

- Head, Land Use and Planning Department
- One Planning & Development Officer
- Three Planning and Development Inspectors
- One Building Inspector
- Four Assistant Building Inspectors
- Five 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 abovementioned 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 Licence, 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, Morcellement Act, Construction Industry Authority Act 2023 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

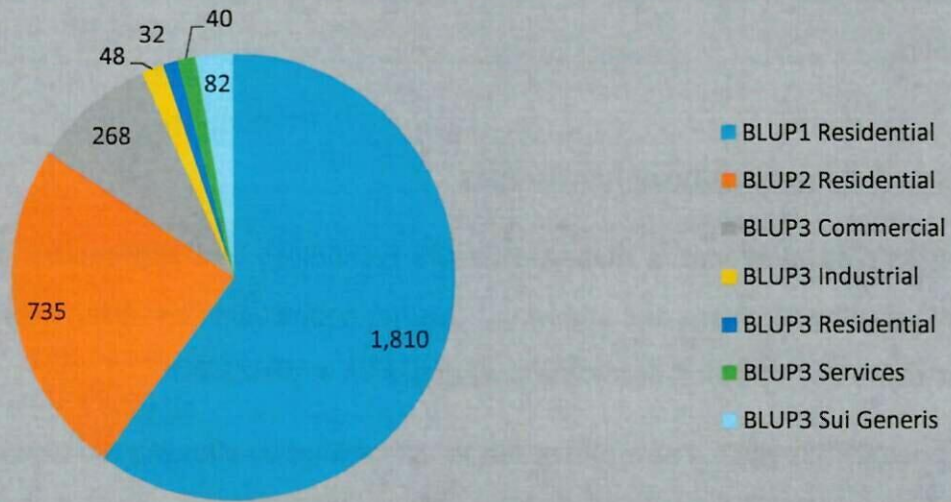
The district's development is managed by GIS technology and applications are being worked out using GIS Maps and archiving. This has added value and been helpful in the administrative and technical processes in dealing with applications.

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.

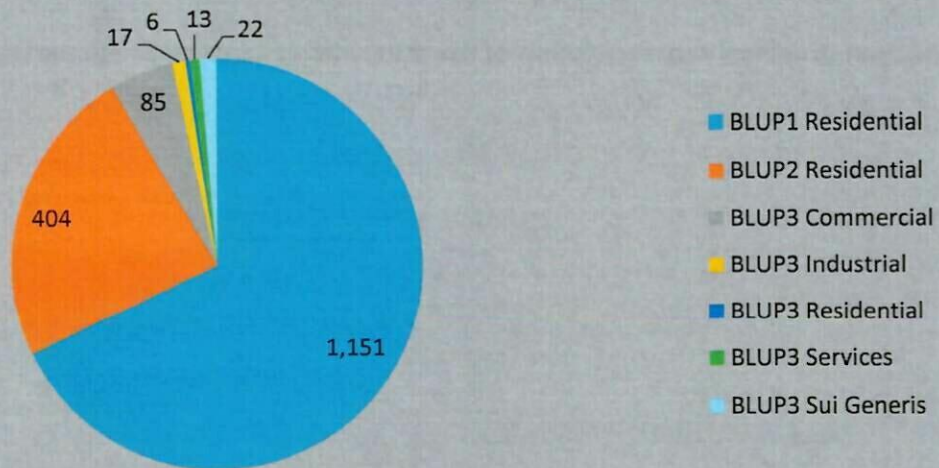
The GIS technology helps us in getting accurate information on surroundings of site thus saving us time. It also adds relevant map layers to existing maps which is known as overlay.

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

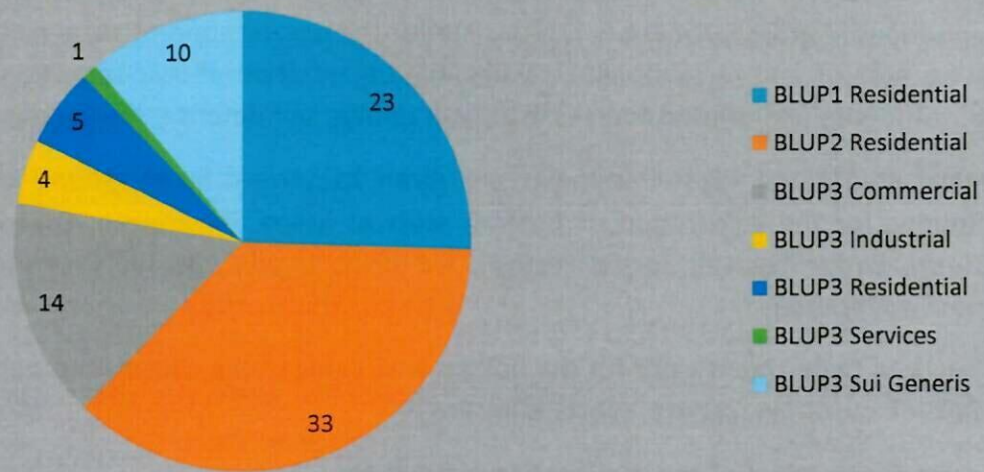
Total number of Applications July 2024 - June 2025



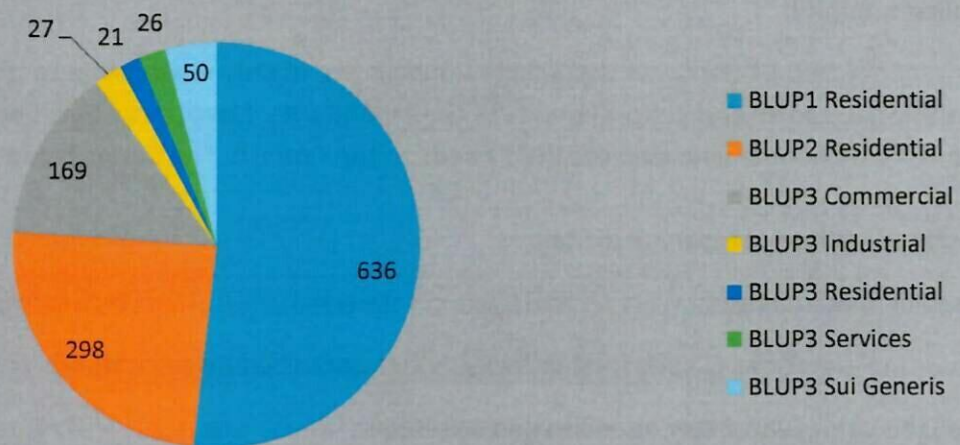
Total number of Applications approved July 2024 - June 2025



Total number of Applications rejected July 2024 - June 2025



Total number of Applications in progress July 2024 - June 2025



THE WELFARE DEPARTMENT

The Welfare Department, headed by the Chief Welfare Officer, is one important department of the Council. It works in collaboration with Governmental and Non-Governmental Organisations. The Department is responsible for the organisation of socio-cultural, youth, sporting, athletic and recreational activities, the organization of civic receptions and other social gatherings and offered courses like yoga, zumba, self-defense, sewing class and Gym.

Financial grants and logistic supports are given to socio-cultural groups and religious institutions for the celebration of festivals such as Maha Shivaratree, Cavadee, Ganesh Chaturthi, Easter festival, Spring Festival, Eid-ul-Fitr, Ugadi, Varusha Pirappu and other national celebrations.

The Welfare Department cater for the holistic well-being of the citizens through Services in the field of education, culture, sports & leisure.

The aims & objectives of the Welfare Services are to:

- Promote the social, economic, environmental and cultural 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 Council are accessible and equitably distributed.
- Ensure that resources are used efficiently and effectively to best meet the needs of the local community.

The Welfare Department and the Village Councils are mainly responsible to meet the social, recreational, sports and cultural needs of the inhabitants. Needs are identified either by the Council or by people who express their needs to the Council. The Council responds by:

- Organising the necessary activities
- Providing resources
- Granting donations & sponsorship for activities organized by associations and NGOs
- Collaborating with other agencies and Ministries.
- Provide additional infrastructures where need arises and ensure maintenance of same

The set of objectives are:

- To achieve a coordinated approach to planning & developing social infrastructures.
- To create greater awareness about our social realities so as to help people to live more fully and effectively.

- To inculcate a culture of 'good responsible citizenship' among the residents to involve more in community participation.
- To upgrade existing leisure and community facilities in deprived areas.
- To create new infrastructures and provide services in line with the socio-cultural, sports, Socioreligious and leisure requirements of the different precincts of the region.
- Organisation of social and cultural activities such as exhibitions, musical performance, seminar, National events, religious festivals, commemoration of international days, etc.
- The provision of resources and logistic support for the organization of such activities as per decision of the Council.
- Organisation of activities in collaboration with other agencies and NGOs.
- Organisation of activities for specific groups such as children, Youth, Women, Senior Citizens and handicapped.
- Organisation of religious activities jointly by the Council and Socio-Cultural associations of the region e.g Divali, Thaipoosam Cavadee, Mahashivratri, Christmas, etc.
- Organisation of cultural program in collaboration with Socio-Cultural and religious associations.
- The provision of logistic support and cash donation for organization for Cultural Program such as, Ougadi show, Divali Night, Eid, etc.
- Organisation of several activities to mark National Day Celebrations.
- Organisation of Music Day Celebration.
- Organisation of seminars, talks and conferences on different social issues.
- Organisation of Women's activities such as culinary competition, Medical Check-up, workshop and sensitization campaign amongst others for women.
- Celebration of Christmas where gifts are distributed to all children of the region. Special animation is also provided on this occasion.
- Activities for Senior Citizens, e.g seminars, outings, medical Check-up, Lunch, etc.
- Social Halls/Multi-Purpose Hall/Recreational Shelter are being used for meetings, club activities, social purpose, fitness sessions, Courses. Many Halls are being rented to the public for celebrations and ceremonies (social events) on weekdays after 16.00 hrs and on Saturdays and Sundays.
- The Welfare Department also acts as facilitator to various organization and clubs which contribute for the welfare of the inhabitants.
- Financial assistance is also granted to citizens of the region for calamity such as house burnt.

The Welfare Department uses mostly the 'Community Based Approach' among other strategies in trying to achieve its goals and collaborate with community associations within its boundaries.

It is the duty of the Council to strengthen the hands of voluntary agencies doing community work in the field of social welfare, culture, sports and leisure. They are being encouraged to look upon themselves as equal partners in the combined effort to bring about improvement in the social welfare of the community".

The facilities given to the public include, among others:

- Free access to Courses such as Sewing, embroidery and knitting
- Free use of infrastructures such as:
 - Football grounds
 - Petanque Pitches
 - Sports Complexes
 - Children's Recreational Parks/ Gardens
 - Volley-Ball pitches
 - Basket-Ball Pitches
 - Social Hall/Multi-Purpose Hall/Recreational Shelter

The Welfare Department has, under its responsibility, the following sites:

- 46 Children Playgrounds
- 5 Social Halls/Multi-Purpose Hall
- 40 Football Grounds
- 17 Volleyball/Basket Ball Courts
- 24 Petanque Courts
- 57 Mini Soccer Pitches
- 27 Green Spaces/Recreational park
- Social Halls/Multi-Purpose Hall/Recreational Shelter
 1. Residence Hibiscus Social Hall,
 2. Trou D'Eau Douce Recreational Shelter,
 3. Central Flacq Multi-Purpose Hall
 4. Bon Accueil Multi-Purpose Hall and
 5. Camp de Masque Multi-Purpose Hall.

These Social Halls are usually put at the disposal of public for wedding ceremonies and receptions against payment of related fees to the Council. Booking for the use of the Social halls is effected at the Welfare Department during office hours. Moreover, Social Halls are provided free of charge to Government Institutions and Parastatal Bodies for holding of official functions. Same are also provided free of charge to Religious Associations, NGOs and Public for fund raising activities and social gathering upon the approval of the Council.

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.

There are 5 gardeners and 11 handy workers posted in the Welfare Department. They are normally called upon to effect mowing and cleaning works of green spaces, children gardens, football grounds and playfields.

Courses Offered

Sewing Class Activities

One of the activities of the Welfare Department is the running of Sewing Classes in Village Halls and Sub Halls. There are 12 Sewing Mistresses on establishment of the Council and are responsible for 12 sewing classes in the villages.

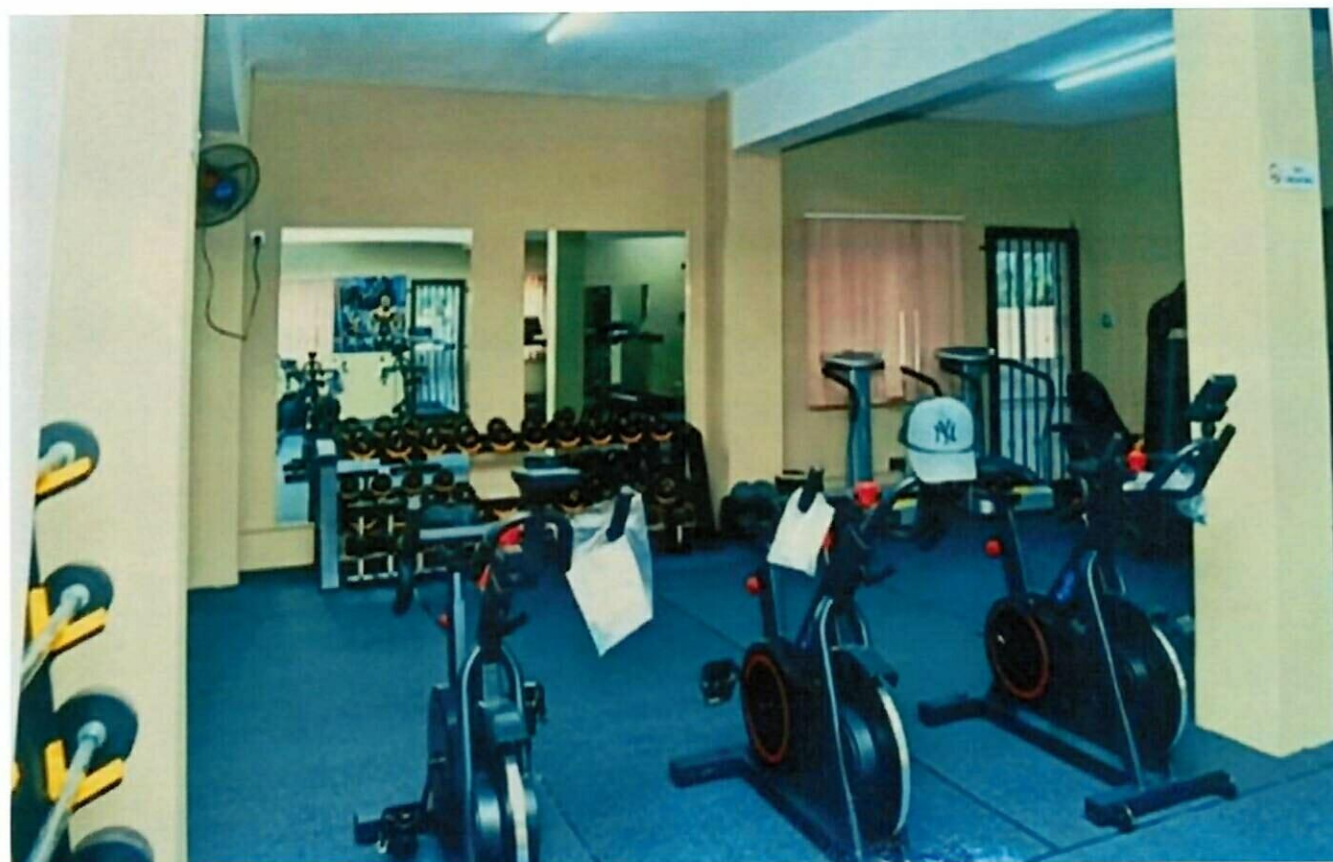
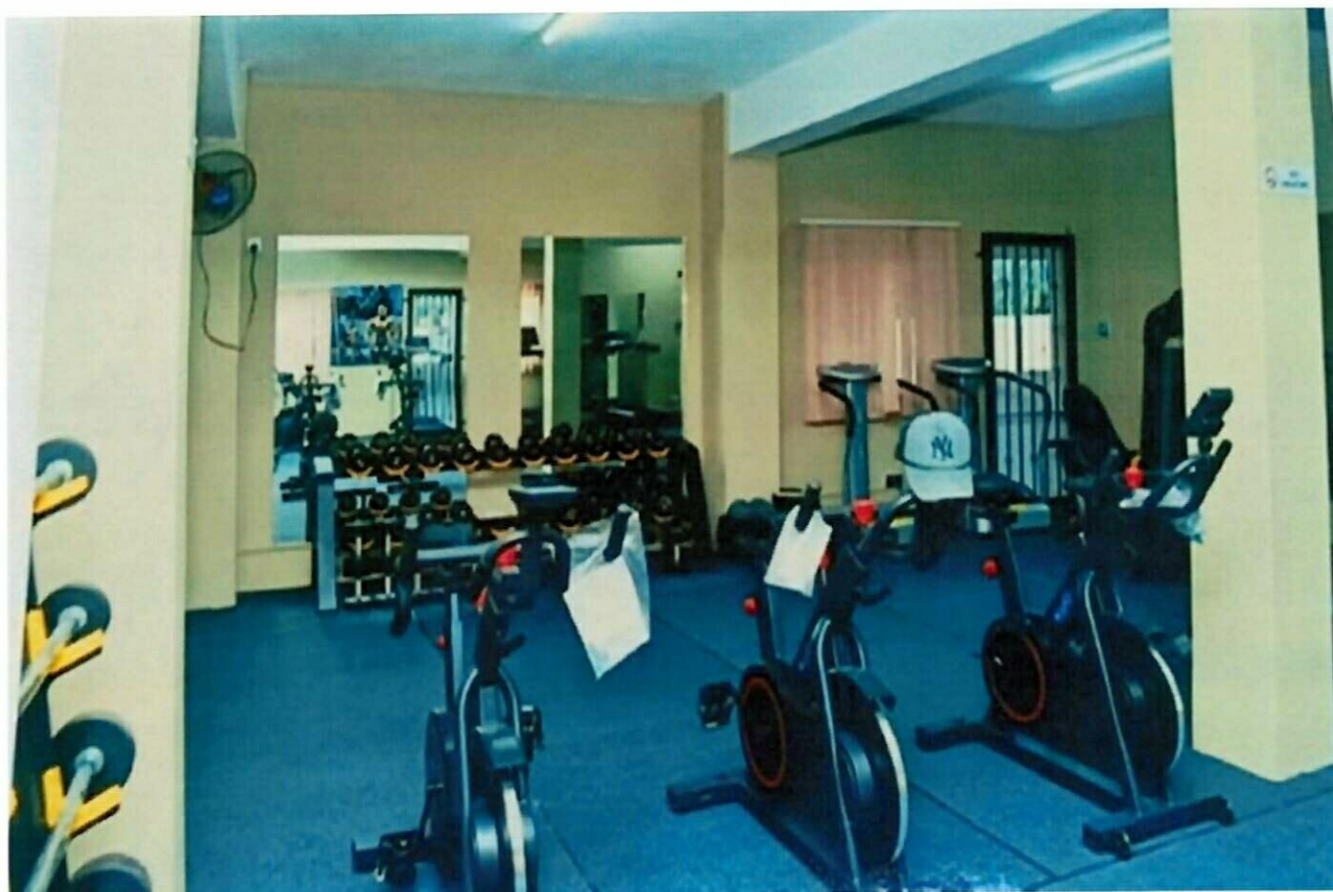
The following courses are also offered free of cost in various Village Halls:

1. Yoga Classes
2. Zumba Classes
3. Self Defense Classes
4. Gym training

List of Activities

S.N	ACTIVITIES	DATE HELD
1	Inauguration of Mare D'Australia Mini Synthetic Soccer Pitch Upgrading and Lighting of Mare D'Australia Football Ground (Indian Grant)	13 July 2024
2	Inter Village Bowling and Pool Tournament	14 July 2024
3	Inauguration of Bonne Mere Sub Hall	17 July 2024
4	Inauguration of Nehru Nagar Indoor Gym	07 August 2024
5	Inauguration of Camp de Masque Multipurpose Hall	04 September 2024
6	Inauguration of Ecroignard Cloakroom and Tiers (Indian Grant)	06 September 2024
7	Inauguration of Bel Air Riviere Sèche Mini Synthetic Soccer Pitch	18 September 2024
8	Inauguration of Bon Accueil Indoor Gym	20 September 2024
9	Argy Mini Synthetic Soccer Pitch	27 September 2024
10	Inauguration of Grande Retraite Mini Soccer Pitch	27 September 2024
11	Inauguration of Mare La Chaux Mini Synthetic Soccer Pitch	28 September 2024
12	Inauguration of Pont Blanc Mini Synthetic Soccer Pitch	02 October 2024
13	Divali Nite at Ecroignard	27 October 2024
14	Christmas Celebration at District Council	15 December 2024
15	Extension of Village Hall and Gym at Lalmatie	31 January 2025
16	Eid Gathering at Camp De Masque Pavé	19 April 2025
17	Award Ceremony Distinguished Personalities of Flacq District, HSC Laureates 2024 and Best SC Students 2024 and Best PSAC Students 2024	26 April 2025
18	Inauguration of Grande Retraite Village Hall	30 April 2025
19	Opening of the Inter Village Football Tournament	29 June 2025

Inauguration of Bon Accueil Gym



Inauguration of Grande Retraite Village Hall





Award Ceremony Distinguished Personalities of Flacq District, HSC Laureates 2024 and Best SC Students 2024 and Best PSAC Students 2024





Inauguration of Mini Synthetic Soccer Pitch



THE PUBLIC HEALTH DEPARTMENT

1.1 OBJECTIVES

The Public Health Department serves the purpose of promoting the sanitary and environmental condition 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 enforcement of regulations in public places, cemeteries, 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 caused in public or private premises and abatement of nuisances;
- 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, upgraded and embellished;
- Ensure cleaning of greenspaces under the administrative area of the Council.
- Carry out regular rodent control to ensure that there is no proliferation of rats.

- Carry out herbicide spraying along lateral roads, one meter from footpath/pavement, in the yard of all premises under the administration of the Council. The service is provided in all the villages to prevent overgrowth 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 quality of life.

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

160 Refuse collectors were recruited recently to reinforce the existing scavenging team and meet new challenges.

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 at Central Flacq and Bel Air Riviere Seche.

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

Most of the scavenging lorries are equipped with a GPS tracker which enables a better control on their movement in the respective scavenging zones and increase efficiency in tracking 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 referred to when authorizing claims.

2.1.1 Scavenging Lorries

The Public Health department is in possession of 22 Lorries to cater for Scavenging service within the jurisdiction of Flacq DC:

LORRY	TYPE	LOAD (KG)/ CAPACITY
11Z 12	Compactor	5630
11Z 27	Tipper	2790
11Z 30	Tipper	4610
11Z 31	Compactor	5520
11Z 32	Tipper	4600
11Z 33	Compactor	5240
11Z 35	Compactor	5290
11Z 49	Compactor	4430
11Z 55	Tipper	3190
11Z 56	Tipper	3120
11Z 57	Tipper	3100
11Z 62 New	Compactor	4200
11Z 63- New	Compactor	4200
11Z 64- New	Compactor	5200
11Z 65- New	Compactor	6200
11Z 66- New	Compactor	5200
11Z 67- New	Tipper	5100
11Z 68- New	Tipper	5100
11Z69 New	Tipper	3070
11Z70 New	Tipper	4570
11Z71- New	compactor	5200
11Z72New	Tipper	3440

2.2 Special services for specific events

2.2.1 Festival and Religious ceremonies

Special arrangements are made to cater for 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.

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.

2.2.5 National Clean Up and Embellishment Campaign in collaboration with Mauri Facilities Management Co. Ltd

Mauri-Facilities Management Co Ltd, deploys cleaning Technicians within our District Council jurisdiction for the general cleaning works, most particularly in, cleaning of greenspaces, barelands, open drains, collection of illegal dumping, in 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. Carting away of green waste from households, educational institution and public places where special cleaning were carried out were also completed.

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 are two Markets and three 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 / Craft Market (Central Flacq)	Every day	Food, poultry, fish, goat, pork, beef, General Retailer, vegetables, fruits, venison, Haberdashery
	Central Flacq Fair	Wednesdays & Sundays	Vegetable, Haberdashery, general retailer, fruits
2	Lallmatie Fair	Wednesdays & Saturdays	Food, Vegetable, Fruits, general retailer, Haberdashery
3	New Bel Air Market/ fair	Everyday	Food, poultry, fish, goat, pork, beef, venison, haberdashery,
		Wednesdays & Sundays	Food, poultry, fish, goat, pork, beef, venison, General retailer, vegetables, , Fruits, Haberdashery

4.0 ENVIRONMENT

4.1 Bareland

Overgrown vegetation is associated with many problems, which if ignored, can be disastrous to our community. This issue is not only the concern of the authorities but should be the advocacy of the public at large. The unused area of land that has become overgrown is the causative agent of several nuisances. Wastelands have a negative impact on surrounding properties and neighbourhood. Buyers and economic operators may be deferred by the presence of wastelands in the region as it gives rise to an anxiety, 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 - 923
- No. of barelands cleaned by the council- 1526

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 faeces, urine or bites and diseases indirectly transmitted to people by an intermediate arthropod vector such as fleas, ticks or mites.

4.1.3 Roving Team

A roving team has been set up comprising of 15 Refuse Collectors, who are posted on sites for urgent cleaning works such as cleaning of river banks, open drains, street borders, green spaces, waste lands and other related tasks. This helps in providing a timely and efficient service for a cleaner Council, more rapidly by undertaking urgent tasks.

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)	Motorized Sprayer	Two drivers (1 morning and 1 afternoon)	Four Chemical sprayer Operator(2 morning and 2 afternoon)
---	----------------------	---	--

The Council has the responsibility for herbicide spraying in 23 villages within its administrative area. Spraying of Herbicide is carried out thrice in each village which however may be delayed due to rainy days, absenteeism and break down of vehicles.

6.0 CEMETERIES, CREMATION GROUNDS & CREMATORIALS

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 in protecting our environment and reduce the felling of trees for cremation in traditional pyres, the Council is now operating three Crematoriums

as above. The Council has a project for the setting up of two additional new incinerators at Quatre Coco and Queen Victoria.

The time for 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; 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.

We have within our District Council area some 29 cremation grounds and they are constantly maintained and made available to serve those who prefer traditional pyres for cremation.

Cremation Grounds	
Camp de Masque- L'Unite, Camp De Masque Pave, Queen Victoria, Bramsthan, Beau Champ, Trou D'Eau Douce, Clemencia, La Lucie (Bel Air), Belle Mare, Quatre Cocos (closed temporarily for renovation) , Camp Ithier, Mare La Chaux, Lallmatie, St Julien Village, Cemetery Road Bon Accueil, Latapie Bon Accueil, Pont Bon Dieu Brisee Verdiere, Mare D'Australia, Pascal Road Brisee Verdiere, Laventure, Olivia, Flacq (Riche Mare), Poste De Flacq, Medine, Clavet, Camp Sonar Sebastopol, Lesur, La Laura/Bel Air	

No. of Incinerations in Crematoriums for period July 2024 to June 2025

Laventure Crematorium	306
Beau Champ Crematorium	180
Medine Crematorium	185
TOTAL	671

No. of Burials in Cemeteries for period July 2024 to June 2025

Trois Illots Cemetery	118
Trou D'Eau Douce Cemetery	87
Medine Camp De Masque Cemetery	26
Beau Bois Cemetery	30
Flacq Point Cemetery	17
Choisy Cemetery	2
Sebastopol Cemetery	8
TOTAL	288

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. There is a fleet of 245 buses which is using the traffic centre daily.

7.2 Public toilet facilities

The ten public toilets are located as follows:

Public Toilet	Opening and closing hours
GRSE, Alain Noel square	06:00hrs to 18:00hrs
GRSE, Waterfront	06:00hrs to 18:00hrs
Nr Police Station, Lallmatie	06:00hrs to 18:00hrs
Central Flacq Traffic Centre, Toilet block	06:00hrs to 18:00hrs
Laventure, Football ground Toilet Block	07:00hrs to 18:00hrs
St Julien village, Vrindavan Avenue	06:00hrs to 18:00hrs
Olivia, Trois Illot	06:00hrs to 18:00hrs
Bon Accueil near Mini Soccer Pitch	06:00hrs to 18:00hrs
Central Flacq, Nr ex-fire station	06:00hrs to 18:00hrs
Poste de Flacq, La Gare	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 inspectors 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 (Bel Air Market/Fair) Regulations 2024
- 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 The Environment Act 2024
- The Local Government Act 2011
- The District Council of Flacq (renting parking places for vehicles) Regulations 2017 as amended as per GN 311of 2020

THE 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 DISTRICT COUNCIL OF FLACQ

FINANCIAL STATEMENTS

FISCAL YEAR JULY 2024 TO JUNE 2025

Approved by Council at its Meeting of 30.10.2025

Table of Contents

	Page
Statement of Financial Position	104
Statement of Financial Performance	105
Statement of Changes in Net Assets/ Equity	106
Cash Flow Statement	107-108
Statement of Comparison of Budget and Actual	109-111
Notes to the Financial Statements	112-145

DISTRICT COUNCIL OF FLACQ
STATEMENT OF FINANCIAL POSITION AS AT 30 JUNE 2025

	Notes	30 JUNE 2025		30 JUNE 2024	
		Rs	Rs	Rs	Rs
ASSETS					
Current Assets					
Cash And Cash Equivalents	5	6,745,561		41,180,491	
Short Term Investment	5	27,000,000		42,000,000	
Receivables From Exchange Transactions	6.1	9,318,909		7,929,063	
Receivables From Non-Exchange Transactions	7.1	3,653,969		4,612,639	
Inventories	8	5,086,489		6,403,982	
Total Current Assets			51,804,928		102,126,175
Non Current Assets					
Long Term Receivables From Exchange Transactions	6.2	8,404,649		6,583,205	
Long Term Receivables From Non Exchange Transactions	7.2	11,224,957		9,626,585	
Intangible Assets	9	11,645		33,926	
Property, Plant And Equipment	10.1	818,265,822		790,724,701	
Total Non-Current Assets			837,907,073		806,968,417
TOTAL ASSETS			889,712,001		909,094,592
LIABILITIES					
Current Liabilities					
Trade And Other Payables From Exchange Transactions	11.1	37,652,281		64,198,373	
Sundry Deposits Account	12	3,289,770		2,272,878	
Employee Benefits Obligations	13.1	15,731,546		22,107,284	
Payment received in advance	14	0		0	
Total Current Liabilities			56,673,597		88,578,535
Non Current Liabilities					
Trade And Other Payables From Exchange Transactions	11.2	7,816,921		20,958,793	
Employee Benefits Obligations	13.2	103,173,470		92,483,026	
Retirement Benefits Obligation	13.3	400,201,022		424,690,770	
Total Non-Current Liabilities			511,191,413		538,132,589
TOTAL LIABILITIES			567,865,010		626,711,124
NET ASSETS AND EQUITY			321,846,991		282,383,468
EQUITY					
General Fund		627,738,783		627,738,783	
Revenue Reserves		-305,891,792		-345,355,315	
TOTAL NET ASSETS/ EQUITY			321,846,991		282,383,468

Approved by Council at its Meeting of 08.06.2026

D.KISSOON

CHAIRPERSON

D.REECHAYE

CHIEF EXECUTIVE

Note: "The notes on page 113-149 form part of the financial statements."

THE DISTRICT COUNCIL OF FLACQ
STATEMENT OF FINANCIAL PERFORMANCE
For the year ended 30 June 2025

	Notes	30 JUNE 2025		30 JUNE 2024	
		Rs	Rs	Rs	Rs
Revenue From Non-Exchange Transactions					
Government Grants	15	409,443,724		322,644,136	
Government Capital Grants	16	96,774,992		178,457,610	
Fines, Penalties and Surcharges	17	250,000		450,000	
Trade Fees		18,063,100		18,224,150	
Advertising and Publicity Fees		2,503,003		3,131,009	
Other Income	18	1,380,125	528,414,944	2,168,789	525,075,694
Revenue From Exchange Transactions					
Rental Income	19	23,711,651		17,136,855	
Interest Income	20	1,936,250		1,669,271	
Bus Toll Fee		631,824		899,802	
Building and Land Use Permit Fee	21	5,366,633		5,832,509	
Other Income	22	5,475,306	37,121,664	1,494,275	27,032,712
Total Revenue			565,536,608		552,108,406
Expenses					
Compensation Of Employees	23	327,251,684		243,557,718	
Remuneration of Councillors	24	21,449,463		20,626,976	
Utilities Costs	25	42,210,240		46,051,705	
Motor Vehicle Expenses	26	19,448,090		11,641,140	
Repairs and Maintenance	27	15,432,039		21,683,818	
Cleaning and Security Services and related expenses	28	37,770,828		63,689,786	
Grants and Subsidies	29	1,792,800		6,966,589	
Sports, Social, Welfare and Cultural activities	30	3,909,588		10,223,243	
Professional and Legal Fees	31	1,242,200		999,103	
General Expenses	32	15,758,868		8,197,790	
Depreciation and Amortisation	10	70,755,731		67,322,552	
Total Expenses			557,021,531		500,960,420
SURPLUS			8,515,077		51,147,986

DISTRICT COUNCIL OF FLACQ			
Statement of Changes in Net Asset/Equity			
For the year ended 30 June 2025			
	General Fund	Revenue Reserves	TOTAL
	Rs	Rs	Rs
Balance as at 30 June 2024 brought forward	627,738,783	-345,355,315	282,383,468
Surplus for the period		8,515,077	8,515,077
Adjustment in stock		-1,317,493	-1,317,493
Prior year adjustment & Adjustment - PPE		-2,362,693	-2,362,693
Remeasurement Gain in respect of pension liability		34,628,632	34,628,632
Balance as at 30 June 2025 brought forward	627,738,783	-305,891,792	321,846,991
<u>PREVIOUS YEAR'S COMPARATIVE</u>			
Balance as at 30 June 2023 brought forward	627,738,783	-414,584,323	213,154,460
Surplus/(deficit) for the period		51,147,986	51,147,986
Adjustment in stock		2,529,305	2,529,305
Remeasurement Gain in respect of pension liability		3,020,255	3,020,255
Adjustments for retention money		12,729,374	12,729,374
Adjustments on car loan refund		-1,773,607	-1,773,607
adjustments during the year		1,575,695	1,575,695
Balance as at 30 June 2024 brought forward	627,738,783	-345,355,315	282,383,468

THE DISTRICT COUNCIL OF FLACQ
CASH FLOW STATEMENT
FOR THE YEAR ENDED 30.06.2025

FOR THE YEAR ENDED 30 JUNE 2025					
		30 JUNE 2025		30 JUNE 2024	
CASH FLOW FROM OPERATING ACTIVITIES	Notes	Rs	Rs	Rs	Rs
Receipts					
Government Grant		409,443,724		319,308,672	
Government Capital Grants		88,226,424		147,902,232	
Fines, Penalties and Surcharges		250,000		450,000	
Rental Income		16,064,089		11,585,903	
Interest Income		1,469,416		1,799,835	
Building and Land Use Permit Fee		5,366,633		5,832,509	
Other Income		6,212,979		3,208,488	
Trade Fees		17,990,725		15,724,150	
Advertising and Publicity Fees		2,503,003		3,503,009	
Bus Toll Fee		833,026		899,802	
Cash from other sources/Inflow		0	548,360,018	2,684,610	512,899,210
Payments					
Compensation Of Employees		274,204,291		214,082,159	
Remuneration of Councillors		21,461,463		20,626,976	
Grants and Subsidies		1,737,675		6,966,589	
General Expenses		8,445,791		7,365,768	
Utilities Costs		50,765,998		41,771,879	
Motor Vehicle Expenses		15,540,242		7,883,946	
Repairs and Maintenance		18,390,737		17,103,877	
Cleaning and Security Services and related expenses		35,968,393		54,392,102	
Sports, Social, Welfare and Cultural activities		4,729,964		9,211,204	
Professional and Legal Fees		621,400		479,103	
Other Payments		51,861,083	483,727,037	5,473,100	385,356,703
Net cash flows from operating activities			64,632,982		127,542,507
CASH FLOWS FROM INVESTING ACTIVITIES					
Purchase of Property, Plant & Equipment		-95,995,912		-87,985,926	
Car loan		-3,072,000		-1,702,425	
Net cash flows used in investing activities			-114,067,912		-89,688,351
CASH FLOW FROM FINANCIAL ACTIVITIES					
Investment Redeemed		-15,000,000		0	
Net cash flows used in financing activities					0

NET INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENTS		-49,434,930	37,854,156
Cash and Cash Equivalents at 01 July 2024	5	83,180,491	45,326,335
Cash and Cash Equivalents at 30 June 2025	5	33,745,561	83,180,491

Notes to Cash Flow Statement for the year ended 30 June 2025.

(a) Cash and cash equivalents consist of cash balances, bank balances and investments.

Cash and cash equivalents included in the Cash Flow Statement comprise the following:

		30 JUNE 2025	30 JUNE 2024
SBM Bank		6,719,968	41,154,125
Maubank LTD		25,593	26,366
Investments in Fixed Deposits		27,000,000	42,000,000
		33,745,561	83,180,491

Property, Plant and Equipment (PPE)

During the year 2024-2025 PPE acquired on cash basis was Rs 95,995,912

(c) Reconciliation of Surplus to Net Cash Flows from Operating Activities

Surplus		8,515,077	51,147,986
Add/Less Non Cash Items			
Depreciation		70,755,731	67,322,552
Increase in Receivable		3,850,992	-4,710,340
Stale cheques		910,749	455,049
Sundry Deposits		1,036,892	294,752
Decrease in Payables		-39,687,964	-6,463,478
Provision for Employees Benefits (passage, sick and vacation leaves)		4,314,705	8,387,839
P&L Charges on Pension Fund		34,770,021	37,746,238
Decrease in Inventories		-1,317,493	3,629,305
Non-current assets purchased from recurrent budgets vote items		-477,412	3,761,086
Retention money		0	-12,729,374
Vehicle Donated		-8,548,568	0
Investment Redeemed		15,000,000	0
Employees Obligation -Funded &Unfunded		-24,489,748	-21,299,108
Net cash flows from operating activities		64,632,982	127,542,507

THE DISTRICT COUNCIL OF FLACQ

Statement of Comparison of Budget and Actual for the year ended 30 June 2025

	Original Budget	Adjustment / Virement	Final Budget	Actual	Performance Difference	Remarks
	Rs	Rs	Rs	Rs	Rs	
Revenue From Non-Exchange Transactions						
Government Grants	318,000,000		318,000,000	383,868,132	-122,350,584	
Trade Fees	21,000,000		21,000,000	17,990,725	-72,375	Fees collected by CBRD
Advertising and Publicity Fees	1,000,000		1,000,000	3,281,231	778,228	Advertisement removed
Revenue From Exchange Transactions						
			0		0	
Rental Income	23,000,000		23,000,000	20,189,585	-3,522,066	Stall holders not paying market fees on time
Interest Income	600,000		600,000	1,469,416	-466,834	Increase in interest rates on Government of Mauritius Treasury Certificates
Bus Toll Fee	1,200,000		1,200,000	833,026	201,202	Bus owners reluctant to pay fees
Building and Land Use Permit Fee	7,000,000		7,000,000	5,366,633	0	Depend on the number of applications for building permits

Other Income	5,500,000	5,500,000	5,420,246	-1,685,185	Burial and incineration fees, obstruction of road depend on number of application received
Expected New Sources of Income; Increase in Tariff/Fees/Charges & others	0	0	0	0	Measures not approved by Council, except for paid parking facilities near Central Flacq Traffic Centre
Total Revenue	377,300,000	377,300,000	438,418,994	-127,117,614	
Expenses					
Compensation Of Employees	267,917,530	203,984,667	274,204,291	-53,047,393	Posts not filled during the year Based on actual number of
Remuneration of Councillors	16,000,000	16,000,000	21,449,463	0	Councillors holding office during the year
Utilities Costs	39,600,000	39,575,000	50,765,998	8,555,758	As per bills processed during the year
Motor Vehicle Expenses	10,200,000	9,700,000	15,540,242	-3,907,848	Repairs undertaken but not yet paid by the year end
Repairs and Maintenance	24,815,000	24,495,000	18,390,737	2,958,698	Repairs & maintenance undertaken but not yet paid by the year end

Cleaning and Security Services and related expenses	53,039,000		48,200,000	35,968,393	-1,802,435	Accruals for May/June 2023 paid in next financial year
Grants and Subsidies	3,500,000		6,825,000	1,737,675	-55,125	
Sports, Social, Welfare and Cultural activities	6,560,000		7,250,000	4,729,964	820,376	Activities were held with reduced cost
Professional and Legal Fees	1,500,000		400,000	621,400	-620,800	Depend on number of Court cases
General Expenses	5,720,859		5,720,859	6,539,792	-9,219,076	Expenses were monitored
Depreciation and Amortisation					-70,755,731	
Total Expenses	428,852,389	0	362,150,526	429,947,955	-127,073,576	
Surplus / (Deficit)				8,471,039	(44,038)	

Statement showing Reconciliation of Actual Cash Flows with Financial Statements for Fyr ended 30.06.2025

30.06.2025

Payments

Rs

Actual amount on comparable basis as presented in the Budget & Actual Comparative statement
add Expenses incurred but not paid
Add non-cash expenses- Depreciation and amortisation
Less Expenses overstated in budget
Actual amount in the statement of Financial Performance

429,947,955
68,652,677
70,755,731
-12,334,832
557,021,531

Receipts

Actual amount on comparable basis as presented in the Budget & Actual Comparative Statement
Add revenue accrued but not yet received
Grants not included in budget
Items overstated in budget
Deduct item classified differently in budget
Actual amount in the Statement of Financial Performance

438,418,994
5,746,460
122,350,584
-201,202
-778,228
565,536,608

THE DISTRICT COUNCIL OF FLACQ
GENERAL INFORMATION, SIGNIFICANT ACCOUNTING POLICIES AND RISK MANAGEMENT
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2025

1.0 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.

2.0. Basis of Preparation

- 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 2024 to 30 June 2025. The financial statements comply with accrual basis IPSAS.

- **REPORTING DATE**

The financial statements cover a period of 12 months ending 30 June 2025.

- **REPORTING CURRENCY**

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

- **Going Concern**

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

- **Critical Judgment key source uncertainty**

The Preparation of the Financial Statements in conformity with IPSASs and generally accepted accounting practices requires management to exercise judgement in applying the accounting policies.

It also involves accounting estimates and assumptions that may affect the reported amounts and disclosures in the Financial Statement. Judgements and estimates are continuously evaluated and are based on historical experience and other factors including expectations and assumptions concerning future events that are believed to be reasonable under the circumstance.

The actual results could by definition often differ from the related accounting estimates. The estimates and underlying assumptions are reviewed on an ongoing basis.

THE DISTRICT COUNCIL OF FLACQ
GENERAL INFORMATION, SIGNIFICANT ACCOUNTING POLICIES AND RISK MANAGEMENT
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2025

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.

A. Accounting standards issued and used by the Council

IPSAS 1-Presentation of Financial Statements

IPSAS 2-Cash Flow Statements

IPSAS 3-Accounting Policies, Changes in Accounts ,Estimates and Errors

IPSAS 9-Revenue From Exchange Transactions

IPSAS 12-Inventories

IPSAS 13-Leases

IPSAS 14-Events after the reporting date

IPSAS 15-Financial Instrument. Disclosure and Presentation

IPSAS 16-Investment Property

IPSAS 17-Property, Plant and Equipment

IPSAS 19- Provisions, Contingent Liabilities and Contingent Assets

IPSAS 20- Related Parties Disclosures

IPSAS 21-Impairment of Non-Cash Generating Assets

IPSAS 22-Disclosure of Financial Information about the General Government Sector

IPSAS 23-Revenue from Non-Exchange Transactions (Taxes and Transfers)

IPSAS 24-Presentation of Budget Information in Financial Statements

IPSAS 25-Employee Benefits

IPSAS 26-Impairment of Cash Generation Assets

IPSAS 28-Financial Instruments -Presentation

IPSAS 29-Financial Instruments -Recognition and Measurement

THE DISTRICT COUNCIL OF FLACQ
GENERAL INFORMATION, SIGNIFICANT ACCOUNTING POLICIES AND RISK MANAGEMENT
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2025

IPSAS 30-Financial Instrument -Disclosures

IPSAS 31-Intangible of Assets

IPSAS 33-First Time Adoption of Accrual Basis IPSAS

IPSAS 34-Separate Financial Statements

IPSAS 39-Employees Benefits

B. Accounting standards issued and is not applicable to the Council

IPSAS 4-The Effects of Changes in Foreign Exchange Rate

IPSAS 5-Borrowing Costs

IPSAS 6-Consolidated and Separate Financial Statements

IPSAS 7-Investment in Associates

IPSAS 8-Interest in Joint Ventures

IPSAS 10-Financial Reporting in Hyperinflationary Economies

IPSAS 11-Construction Contracts

IPSAS 18-Segmental Reporting

IPSAS 27-Agriculture

IPSAS 32-Service Concession Arrangement-Grantor

IPSAS 35-Consolidated Financial Statement

IPSAS 36-Investments in Associates and Joint Ventures

IPSAS 37-Joint Arrangements

IPSAS 38-Disclosures of Interest in Other Entities

IPSAS 40-Public Sector Combination

C. Accounting standards issued but not yet effective

The following accounting standards have been issued but not yet effective as at 30 June 2024:

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).

THE DISTRICT COUNCIL OF FLACQ
GENERAL INFORMATION, SIGNIFICANT ACCOUNTING POLICIES AND RISK MANAGEMENT
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 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).

D. IPSAS NOT ADOPTED BY THE COUNCIL

IPSAS 41-Financial Instrument was not used by the Council. The reason for departure from IPSAS 41 is the Council has used the same format that were used in the financial year 30.06.2023. However, but due to time constraint and as the calculation is cumbersome, Council was not able to applied to same. Henceforth, corrective measure will be taken to use format as per IPSAS 41-Financial Instruments in financial year 2026-27.

3.0. Summary of Accounting policies

The Principle accounting policies adopted by the Council:

3.1. 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 cash basis.
- (iv) Interest Income

THE DISTRICT COUNCIL OF FLACQ
GENERAL INFORMATION, SIGNIFICANT ACCOUNTING POLICIES AND RISK MANAGEMENT
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2025

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 cash basis.

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. The Financial Statement of 2024-2025 does not include figures for Trade fee debtors as it is on the high side as a survey will have to be carried out to clean the data.

(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.

3.2. Expenses and Taxes

THE DISTRICT COUNCIL OF FLACQ
GENERAL INFORMATION, SIGNIFICANT ACCOUNTING POLICIES AND RISK MANAGEMENT
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2025

(i) Taxes

All expenses have been accounted for on an accrual basis.

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

3.3. 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.

3.4. 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.

(v) Capitalisation policy of Property, Plant and Equipment- an asset with a value of below Rs5,000. is not capitalized.

(vi) There is no estimated residual values for Building and Public Infrastructure.

THE DISTRICT COUNCIL OF FLACQ
GENERAL INFORMATION, SIGNIFICANT ACCOUNTING POLICIES AND RISK MANAGEMENT
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2025

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.

Depreciation Policy-a full year depreciation is provided in the year the asset is purchased.

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

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

The annual rates are used in the calculation of depreciation:

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

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

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

THE DISTRICT COUNCIL OF FLACQ
GENERAL INFORMATION, SIGNIFICANT ACCOUNTING POLICIES AND RISK MANAGEMENT
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2025

3.5. Intangible Assets

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

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.

3.6. 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.

THE DISTRICT COUNCIL OF FLACQ
GENERAL INFORMATION, SIGNIFICANT ACCOUNTING POLICIES AND RISK MANAGEMENT
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2025

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.

3.7. 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.

THE DISTRICT COUNCIL OF FLACQ
GENERAL INFORMATION, SIGNIFICANT ACCOUNTING POLICIES AND RISK MANAGEMENT
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2025

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

THE DISTRICT COUNCIL OF FLACQ
GENERAL INFORMATION, SIGNIFICANT ACCOUNTING POLICIES AND RISK MANAGEMENT
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2025

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 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.

THE DISTRICT COUNCIL OF FLACQ
GENERAL INFORMATION, SIGNIFICANT ACCOUNTING POLICIES AND RISK MANAGEMENT
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2025

3.8. 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.

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.

3.9. 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.

3.10. 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.

3.11. 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.

THE DISTRICT COUNCIL OF FLACQ
GENERAL INFORMATION, SIGNIFICANT ACCOUNTING POLICIES AND RISK MANAGEMENT
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2025

3.12 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.

3.13 Contingent Assets

The Council does not recognize a contingent assets, 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.

3.14 Retirement Benefit Obligation

(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

THE DISTRICT COUNCIL OF FLACQ
GENERAL INFORMATION, SIGNIFICANT ACCOUNTING POLICIES AND RISK MANAGEMENT
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2025

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.

3.15 . Employee Benefit Obligations

(i) Sick Leave

Employees are allowed to accumulate sick leaves not taken at the end of each calendar year up to a maximum of 110 days, in a sick leave bank as per PRB 2021 recommendation. The balance of sick leave is valued at the end of the financial year and is recognized as liabilities. Beyond this ceiling of 110 days, officers are refunded part of the annual entitlement of sick leaves not taken at the end of every calendar year.

(ii) Vacation Leave

Employees are allowed to accumulate vacation leaves not taken at the end of each calendar year up to a maximum of 210 days, in a vacation leave bank as per PRB 2021 recommendation. Provision is made for benefits accruing to employees in respect of vacation leave when it is probable that settlement will be required and that the benefits are capable of being measured reliably. The estimated liability for vacation leaves that accumulate is recognized when the employee becomes entitled to the leave.

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

(iii) Passage Benefits

A provision is made for the estimated liability for passage benefits. The passage benefits for each staff are valued at year-end and are included in long-term payables.

THE DISTRICT COUNCIL OF FLACQ
GENERAL INFORMATION, SIGNIFICANT ACCOUNTING POLICIES AND RISK MANAGEMENT
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2025

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

3.16 . 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.

3.17 . 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 councilors, members of procurement committee and the Parent Ministry.

The Village Councils are managed and significantly influenced by its Chairperson, Vice-Chairperson and District Councilors 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 is disclosed under grant and subsidies in one line.

3.18 . 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 are presented in a performance-based budget format. After its approval by the Council, the budget estimates are submitted to the parent ministry for its approval as per 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.

THE DISTRICT COUNCIL OF FLACQ
GENERAL INFORMATION, SIGNIFICANT ACCOUNTING POLICIES AND RISK MANAGEMENT
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2025

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.

4.0 .Critical Accounting Estimates, Assumption and Judgements in Applying Accounting Policies and Estimates and Financial Risk Management

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

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

- (i) Provisions
Provisions are measured at the management's best estimation of the potential financial obligational based on the information available at the reporting date.
- (ii) Provision for Bad Debts
Provision is made when there is objective evidence that the District Council will not be able to collect certain debts. This is made based on detailed analysis and historical experience.
- (iii) Useful Economic Life and Residual Values
The economic useful life and its residual value is assessed based on the nature of the asset, its susceptibility and adaptability to changes in technology and process; the environment where the asset is deployed; expert advice; financial capacity to replace the asset; and change in the market in relation to the asset.
- (iv) Fair Value Estimation
Financial assets and financial liabilities recognized in the statement of financial position are derived from the active market based on the market price. In the absence of an active market the fair value is determined using valuation techniques such as discounted cash flow model. The inputs to the models are obtained from the market, otherwise judgment is required in establishing fair value. Judgement includes the consideration of inputs like liquidity risk, credit risk and volatility. Any change in assumptions may affect the fair value of the assets and liabilities.
- (v) Defined Benefit Obligations

THE DISTRICT COUNCIL OF FLACQ
GENERAL INFORMATION, SIGNIFICANT ACCOUNTING POLICIES AND RISK MANAGEMENT
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2025

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.

4.2. 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.

THE DISTRICT COUNCIL OF FLACQ

Notes to the Financial Statements for the Year ended 30.06.2025

5 Cash And Cash Equivalents

	30.06.2025	30.06.2024
	Rs	Rs
SBM Bank (Mauritius) Ltd	6,719,968	41,154,125
Maubank Ltd	25,593	26,366
Total Cash and Cash Equivalents	6,745,561	41,180,491

5.1 Short Term Investment

Investments in Fixed Deposits	27,000,000	42,000,000
-------------------------------	------------	------------

6 Receivables From Exchange Transactions

6.1 Current receivables

	30.06.2025	30.06.2024
	Rs	Rs
Rental income	8,089,214	7,102,500
Bus Toll Fee	238,350	302,052
Interest on Investment	991,345	524,511
Total Current Receivables	9,318,909	7,929,063

6.2 Non-Current receivables

Rental income (<i>Market</i>)	7,944,399	5,985,455
Bus Toll Fee	460,250	597,750
Total Non-Current Receivables	8,404,649	6,583,205

Total Receivables From Exchange Transactions

Receivables as at 30.06.2025

	Less than 1 year	Above 1 year & less than 5 years	Above 5 years	Total 30.06.2025
Rental income	8,089,214	7,944,399	0	16,033,613
Bus Toll Fee	238,350	460,250	0	698,600

THE DISTRICT COUNCIL OF FLACQ

Interest on Investment	991,345	0	0	991,345
Total	9,318,909	8,404,649	0	17,723,558

7 Receivables From Non-Exchange Transactions

7.1 Current receivables

	Rs	Rs
Trade Fee	72,375	2,500,000
csc-rental	509,594	711,414
Advertising and Publicity Fees	0	0
Car Loan	3,072,000	1,401,225
Total Current Receivables	3,653,969	4,612,639

7.2 Non-Current receivables

Trade Fee	7,952,875	5,452,875
Advertising and Publicity Fees	602,860	602,860
Car Loan	2,669,222	3,570,850
Total Non-Current Receivables	11,224,957	9,626,585

Total Receivables From Non-Exchange Transactions

14,878,926	14,239,224
-------------------	-------------------

Receivables as at 30.06.2025

	Less than 1 year	Above 1 year & less than 5 years	Above 5 years	Total 30.06.2025
Trade Fee	72,375	7,952,875	0	8,025,250
Advertising and Publicity Fees	0	602,860	0	602,860
csc-rental	509,594	0		509,594
Car Loan	3,072,000	2,669,222		5,741,222
Total	3,653,969	11,224,957	0	14,878,926

8 Inventories

30.06.2025	30.06.2024
------------	------------

THE DISTRICT COUNCIL OF FLACQ

	Rs	Rs
Total Inventories	5,086,489	6,403,982

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

9 Intangible Assets (Software)

	30.06.2025	30.06.2024
<u>COST</u>	Rs	Rs
At 1 July	178,250	178,250
Additions	-	-
Disposals	-	-
At 30 June	<u>178,250</u>	<u>178,250</u>

AMORTISATION

At 1 July	(144,324)	(122,043)
Depreciation Current	(22,281)	(22,281)
At 30 June	<u>-166,605</u>	<u>-144,324</u>

NET BOOK VALUE AS AT 30 JUNE

<u>11,645</u>	<u>33,926</u>
---------------	---------------

10 Expenses: Depreciation and Amortisation

PPE

Amortisation of Intangible Assets

70,733,450	67,300,271
22,281	22,281.00
<u>70,755,731</u>	<u>67,322,552</u>

Total Non-Current trade and other payables

10.1 Property, Plant And Equipment

	Land	Buildings	Infrastructure (Road, Drain, Sports amenities, etc)	Vehicles	Machinery and Equipment	Computer and IT Equipment	Furniture, Fixtures and Fittings	TOTAL
<u>Cost</u>	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs

THE DISTRICT COUNCIL OF FLAQ

At 1 July 2024	24,068,572	517,075,014	644,087,428	148,266,013	30,620,319	9,703,815	10,063,501	1,383,884,662
Re-instate o/bal								
Additions		30,795,337	44,370,026	9,640,066	4,697,032	210,866	996,295	90,709,622
Transfers/adjustments					0		0	0
At 30 June 2025	24,068,572	547,870,351	688,457,454	157,906,079	35,317,351	9,914,681	11,059,796	1,474,594,284
Depreciation and impairment								
At 1 July 2024	0	74,698,566	415,987,735	74,653,623	22,464,676	7,841,611	5,441,298	601,087,509
Depreciation	0	11,345,450	43,553,968	9,841,745	3,870,128	1,440,800	681,359	70,733,450
At 30 June 2025	0	86,044,016	459,541,703	84,495,368	26,334,804	9,282,411	6,122,657	671,820,959
Net book values								
At 30 June 2024	24,068,572	442,376,448	228,099,693	73,612,390	8,155,643	1,862,204	4,622,203	782,797,153
At 30 June 2025	24,068,572	461,826,335	228,915,751	73,410,711	8,982,547	632,270	4,937,139	802,773,325
Work in Progress - Cost								
At 1 July 2024		5,505,484	0	0	0	0	0	5,505,484
Additions		9,987,046						9,987,046
At 30 June 2025		15,492,530	0	0	0	0	0	15,492,530

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.

THE DISTRICT COUNCIL OF FLACQ

11	Trade And Other Payables From Exchange Transactions	30.06.2025	30.06.2024
11.1	Current Liabilities	Rs	Rs
	Trade Payables	35,915,495	58,900,369
	Retention money	1,736,786	5,298,004
	Total Current trade and other payables	37,652,281	64,198,373
11.2	Non-Current Liabilities		
	Trade Payables	7,816,921	20,958,793
	Retention money	0	
	Total Non-Current trade and other payables	7,816,921	20,958,793
12	Sundry Deposits Account	30.06.2025	30.06.2024
		Rs	Rs
	Rental of Salles des Fetes & others	292,392	-292,392
	Street Lighting in Morcellement	2,997,378	2,565,270
	Total	3,289,770	2,272,878
13	Employee Benefits Obligations	30.06.2025	30.06.2024
13.1	Current Liabilities	Rs	Rs
	Passage Benefits Liability	4,296,558	4,068,920
	Sick Leave Liability	10,684,574	5,176,839
	Vacation Leave Liability	750,414	12,861,525
		15,731,546	22,107,284
13.2	Non Current Liabilities		
	Passage Benefits Liability	12,889,675	12,206,760
	Sick Leave Liability	40,120,909	41,691,693
	Vacation Leave Liability	50,162,886	38,584,573
	Pension Liability		
	Total	103,173,470	92,483,026

THE DISTRICT COUNCIL OF FLACQ

	passage benefit	Sick leave Liability	Vacation leave Liability
Opening Balance	16,275,680.00	46,868,532.00	51,446,098.00
Payment 2024/2025	- 3,089,447.00	- 7,256,558.00	- 1,283,212.00
Provision	4,000,000.00	7,765,493.00	750,414.00
Sick Leave Covid -19		3,428,016.00	
Balance	17,186,233.00	50,805,483.00	50,913,300.00

Unutilized Sick Leave for covid -19 has been included in the figure of Sick Leave Liability.

Current Liabilities	4,296,558.00	10,684,574.00	750,414.00
Non-Current Liabilities	12,889,675.00	40,120,909.00	50,162,886.00
	17,186,233.00	50,805,483.00	50,913,300.00

13.3 Pension Liability

Amounts recognised in Statement of Financial Position at end of period:	Year ending 30 June 2025		Year ending 30 June 2024	
	Funded	Unfunded	Funded	Unfunded
Defined benefit obligation	347,242,116	275,048,344	346,953,178	289,617,573
Fair value of plan assets	- 222,089,438	-	-211,879,981	0
period	125,152,678	275,048,344	135,073,197	289,617,573

Amounts recognised in Statement of Financial Performance:

Service cost:

Current service cost	15,134,302	0	17,109,007
Past service cost	3,637,675	0 -	3,796,523
(Employee contributions)	274,550	0	379,726
Fund Expenses	7,266,251	15,732,593	6,750,592
Net Interest expense/(revenue)	19,037,428	15,732,593	20,442,802
P&L Charge			17,303,436

Remeasurement

Liability (gain)/loss	- 23,592,164	- 12,945,013	11,554,058
Assets (gain)/loss	1,908,545	- -	6,786,276 -
Net Assets/Equity (NAE)	- 21,683,619	- 12,945,013	4,767,782 -
			7,788,037

THE DISTRICT COUNCIL OF FLAQQ

Total

-2,646,191	2,787,580	25,210,584	9,515,399
------------	-----------	------------	-----------

Movements in liability recognised in balance sheet:

At start of year	135,073,197	289,617,573	99,779,691	277,750,439
Amount recognised in P&L	19,037,428	15,732,593	15,689,657	14,181,404
(Employer Contributions)	-7,274,328		-8,947,246	0
(Direct Benefits paid by Employer)		-17,356,809	0	-15,256,922
Amount recognised in NAE	-21,683,619	-12,945,013	10,932,331	17,134,540
At end of period	125,152,678	275,048,344	117,454,433	293,809,461

Funded

funded plan are held independently and administered by The State Insurance Company of Mauritius Ltd.

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	346,953,178	289,617,573	306,390,561	293,809,462
Current service cost	15,134,302	0	17,109,007	0
Interest cost	19,138,413	15,732,593	18,282,893	17,303,436
(Benefits paid)	-10,391,613	-17,356,809	-6,383,341	-13,707,288
Liability (gain)/loss	-23,592,164	-12,945,013	11,554,058	-7,788,037
Present value of obligation at end of period	347,242,116	275,048,344	346,953,178	289,617,573

Reconciliation of fair value of plan assets

Fair value of plan assets at start of period	211,879,981	188,936,128
Expected return on plan assets	11,872,162	11,532,301
Employer contributions	7,274,328	7,591,820
Employee Contributions	3,637,675	3,796,523
Fund Expenses		
(Benefits paid + other outgo)	-10,666,163	-6,763,067
Asset gain/(loss)	-1,908,545	6,786,276
Fair value of plan assets at end of period	222,089,438	211,879,981

Distribution of plan assets at end of period

Percentage of assets at end of period

Fixed-interest securities and cash	47.70%	49.90%
Loans	3.10%	3.10%
Local equities	16.80%	15.20%
Overseas bonds and equities	31.90%	31.30%
Property	0.50%	0.50%
Total	100.00%	100.00%

Additional disclosure on assets issued or used by the reporting entity

<i>Percentage of assets at end of year</i>	June 2025	June 2024
	%	%
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	- 1,908,545	6786276	
Liability experience gain/(loss) during the period	- 3,423,578	-11554058	(17,134,540)
Liability experience gain/(loss) due to change in financial assumption	27,015,742	N/A	
	21,683,619	-4,767,782	-17,134,540

Expected employer contributions - 2025/2026 **8,886,446**

Weighted average duration of the defined benefit obligation **15years** **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.
valuation were as follows:

Discount rate	6.60%	5.60%
Future salary increases	4.50%	4.50%
Future pension increases	3.50%	3.50%

THE DISTRICT COUNCIL OF FLAQQ

Mortality before retirement	Nil	Nil	Nil
Mortality in retirement	PA (90) Tables rated down by 2 years	PA (90) Tables rated down by 2 years	PA (90) Tables rated down by 2 years
Retirement age	65 years	65 years	65 years

Funded

The discount rate is determined by reference to market yields on bonds. sensitivity analyses below have been determined based reasonably on possible changes of the assumptions occurring at the end of the reporting (increase by Rs 57.2 million) if all other assumptions were held unchanged. 261 23.6 M) if all assumptions were held unchanged. 262 9.7million) if all assumptions were held unchanged. 263 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. sensitivity analyses below have been determined based reasonably on possible changes of the assumptions occurring at the end of the reporting (increase by Rs 31.4 million) if all other assumptions were held unchanged. 276 10.1 million) if all assumptions were held unchanged. 275 if all assumptions were held unchanged. 275 If the expected pension growth would increase(decrease) by 1 % the defined benefit obligation would increase by Rs 21.4 million) if all assumptions were held unchanged.

14 Payments Received In Advance

Bus Toll fee	RS	RS
Rental Income	0	0
	0	0
	0	0

15 Government Grants

Government Grant in Aid	30.06.2025	30.06.2024
	RS	RS
	354,851,644	307,860,574

THE DISTRICT COUNCIL OF FLACQ

Additional grant	
Grant for Interim PRB allowance	
Grant for employer's contribution to Contribution Sociale Généralisée	
Grant for cleaning of drains/rivers	
Grant for YEP Trainee and Trainee Engineer Scheme - NSDP	
Grant for E-Waste, Cleaning/Embellishment, Bulky Waste & CleanUp campaign	
Grant for Cyclone Batsirai	
Grant from NECCF Lopping of branches and others	
Grant for Jeux Inter Villes & Villages	
Other Grants	
Total	

34,918,132	11,341,672
16,186,203	
318,445	681,531
1,731,193	1,756,500
	106,426
1,438,107	127,922
	29,851
	739,660
409,443,724	322,644,136

Government Capital Grants	
Local Development Project 2023/2024	
Capital Grant from Indian Grant	
Donation	
Funding from National Development Unit	
Economic Recovery Programme - COVID 19 Development Project Fund	
Small Community Project	
Readily Implementable Capital Projects	
Other Grants	
Total	

30.06.2025	30.06.2024
Rs	Rs
46,709,394	32,107,240
12,887,855	10,689,528
8,548,568	31,335,018
15,112,760	2,562,154
4,209,178	67,229,446
4,121,868	16,653,467
1,576,317	15,325,507
3,609,052	2,555,250
96,774,992	178,457,610

Fines, Penalties and Surcharges	
Trade Fees	
Bus Toll fee	
Penalty fee fo compliance notice for BLUP	
Total	

30.06.2025	30.06.2024
Rs	Rs
	250,000
	450,000
	250,000
	450,000

THE DISTRICT COUNCIL OF FLACQ

18	Other Income	30.06.2025	30.06.2024
	Rs	Rs	
	State cheque	910,749	
	Sale of assets	850	
	Occasional Licence	124,000	17,000
	Refund for overpayment	308,597	
	CSC		
	Others	35,929	2,151,789
	Total	1,380,125	2,168,789
19	Rental Income	30.06.2025	30.06.2024
	Rs	Rs	
	Market Fee - lallmatie Fairs		
	Market Fee - Camp de Masque Pave fair	2,790,200	2,863,100
	Market Fee - Bel Air Fairs	1,591,800	0
	Market Fee - Flacq Market/Fairs	14,627,747	10,177,659
	Rent from Customer Service Centre	3,768,576	3,126,696
	Rental of Multi Purpose Hall	155,100	597,400
	Rental of Advertisement Space	778,228	372,000
	Total	23,711,651	17,136,855
20	Interest Income	30.06.2025	30.06.2024
	Rs	Rs	
	Interest on investment in Government of Mauritius Treasury Certificates	1,936,250	1,583,191
	Interest on car loan		86,080
	Interest on bank account	0	0
	TOTAL	1,936,250	1,669,271
21	Building and Land Use Permit Fee	30.06.2025	30.06.2024

THE DISTRICT COUNCIL OF FLACQ

	Rs	Rs
Processing fees	0	
BLUP fees	5,366,633	5,832,509
Less Refund	0	0
Total	5,366,633	5,832,509

22	Other Income from Exchange Transactions	30.06.2025	30.06.2024
		Rs	Rs
	Obstruction of road (Salle verte fees)		120,000
	Administrative fees for shifting of stall		0
	Crematorium fees	1,082,000	1,292,000
	Burial fees	88,450	82275
	Contribution towards overtime when renting halls		
	Others	4,304,856	
	Total	5,475,306	1,494,275

23	Compensation Of Employees	30.06.2025	30.06.2024
		Rs	Rs
	Basic Salary	154,586,780	114,465,251
	Salary Compensation	25,358,257	7,342,552
	Extra remuneration		4,681,290
	Uniform allowance & protective equipment	4,494,767	2,463,738
	Other allowances	1,870,127	1,439,421
	End of year bonus	17,904,594	9,437,075
	Travelling	17,407,045	14,328,107
	Overtime	12,432,494	13,056,640
	Pension and gratuities	18,428,025	6,560,943
	Training & other staff costs	94,998	81,111
	Staff Welfare	82,950	93,250

THE DISTRICT COUNCIL OF FLACQ

Contribution to NPF and FPS	6,339,298	5,122,723
Payment to pensioners	-	-
Contribution to Pension Fund	10,983,378	-
Contribution Sociale Généralisée	9,983,043	7,327,235
Passage Benefits entitlement	4,000,000	4,500,000
Accumulated Sick Leave	7,765,493	8,161,357
Accumulated Vacation Leave	750,414	6,750,787
P & L Charge in respect of pension liability	34,770,021	37,746,238
Total	327,251,684	243,557,718

24	Remuneration of Councillors	30.06.2025	30.06.2024
		Rs	Rs
	Councillors, Village Council's Chairpersons and Vice Chairpersons and Village Councillors	21,449,463	20,626,976

21,449,463	20,626,976
-------------------	-------------------

25	Utilities Costs	30.06.2025	30.06.2024
		Rs	Rs
	Electricity charges	38,227,125	41,610,493
	LPG for incinerators		2,324,363
	Water charges	1,337,872	2,116,850
	Telephone charges	2,645,243	
	Total	42,210,240	46,051,706

26	Motor Vehicle Expenses	30.06.2025	30.06.2024
		Rs	Rs
	Fuel, oil, tyres	12,773,849	10,645,831
	Repairs and maintenance	6,674,241	995,309
	Insurance		
	Total	19,448,090	11,641,140

THE DISTRICT COUNCIL OF FLACQ

27 Repairs and Maintenance

	30.06.2025	30.06.2024
	Rs	Rs
Maintenance of buildings	1,674,763	1,559,973
Maintenance of road	4,925,920	6,265,091
Maintenance of street lighting	2,836,738	4,672,806
Maintenance of cemeteries	705,090	809,737
Maintenance & cleaning of drains/rivers	90,626	153,100
Maintenance of sports infrastructure, Traffic Centre, green spaces, children garden & other structures	1,092,857	56,672
Maintenance IT equipment	711,639	949,422
Other repairs & maintenance	3,394,406	8,266,089
Total	15,432,039	21,683,818

28 Cleaning and Security Services and related expenses

	30.06.2025	30.06.2024
	Rs	Rs
Contracted out scavenging services	11,185,083	21,081,634
Security & cleaning services	3,224,093	3,087,201
Cleaning and Maintenance Services	23,361,652	27,630,315
Rodent Control		0
Cleaning up Campaign - Mauri Facilities		0
World Clean up Day		0
Cleaning and Embellishment		0
Cleaning and Rehabilitation of Drains		1,389,849
Collection of bulky waste & Cleaning of Bareland		0
Purchase of Bin		10,500,788
Cleaning/desilting rivers		0
Lopping of branches/felling of trees	-	0
Total	37,770,828	63,689,787

29 Grants and Subsidies

30.06.2025 30.06.2024

THE DISTRICT COUNCIL OF FLACQ

Grant to 23 Village Councils
Grant to social and religious organisations
Sports regionalisation
Other donations and grants (inc grant in hospitals)
Total

Rs	Rs
1,000,000	6,000,000
792,800	966,534
1,792,800	6,966,534

30 Sports, Social, Welfare and Cultural activities

Religious & national festivals
Social & Cultural activities
Sports activities
Others
Total

30.06.2025	30.06.2024
Rs	Rs
1,654,835	2,326,552
257,170	141,665
1,310,975	2,541,603
686,608	5,213,424
3,909,588	10,223,243

31 Professional and Legal Fees

BEC fees
Fees for legal advice and representing Council at Court proceedings/prosecution
Accruals for audit fees
Total

30.06.2025	30.06.2024
Rs	Rs
0	0
742,200	499,103
500,000	500,000
1,242,200	999,103

32 General Expenses

Bank charges
BEC fees
Books and Periodicals
Committee expenses
Chairman Entertainment
Contribution to associations

30.06.2025	30.06.2024
Rs	Rs
405,961	144,807
269,481	467,581
26,300	19,031
157,457	248,600
56,725	82,395
200,000	200,000

THE DISTRICT COUNCIL OF FLACQ

Fees to Trainers / gym instructors		
Electoral expenses	152,209	24,300
Insurance	2,961,626	2,211,940
Office expenses/Other Sundries	207,009	214,627
Police assistance	252,713	139,050
Postage	605,000	575,000
Printing & stationery	554,254	724,864
Publications	150,204	743,895
Accruals		202,800
Rent	9,759,930	2,198,899
other		
Free Shuttle service at Lallmatie		
Mission overseas expenses		
Total	15,758,868	8,197,790

33 Related Party Disclosure

(PBM/C), district councillors, members of procurement committee are as follows:

	Total Emoluments 2024/2025	Total Emoluments 2023/2024
Chairperson/Vice-Chairperson/Councillors (District Councils)	7,103,429	6,999,147
Key Management Personnel	7,770,225	9,136,006
	14,873,654	16,135,153

In-kind benefits

The Chairperson is provided with office and secretarial support at the cost of the Council. The Chairperson has used of the Council-owned vehicle for official duties.

34 Contingent Liabilities

THE DISTRICT COUNCIL OF FLACQ

As at year end 30.06.2024, there was one pending case 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

35 Events after reporting date

No events have occurred after the reporting date, which are of such importance that they would require adjustments or disclosures in accounts.