

Annual Report

July 2025 – June 2026

THE DISTRICT COUNCIL OF FLACQ

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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 has been added 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 last year an intervillage Football Tournament where Olivia team emerged as the Champion. The team played at inter district level in the tournament organised by Association of District Councils (ADC). We had a Petanque tournament where 20 villages out of 23 ultimately participated in the Petanque tournament held at Gros Cailloux.

This year we are undertaking DBST and resurfacing works in all villages as per the sum allocated (Rs 25 million).

Cleaning of rivers was done at the beginning of this year and this will be done regulary as and when required. Bulky waste is also carried out after regular intervals.





CHIEF EXECUTIVE'S STATEMENT

Mr. Jean Francois DORESTAN
CHIEF EXECUTIVE
THE DISTRICT COUNCIL OF FLACQ

I have the pleasure to present the Annual Report for Financial Year 2025/2026 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 2025/2026, managed to fulfill its statutory duties to the maximum with the support of the Chairperson, the Heads of Departments and other supporting staff. It is to be noted that there have been acute financial constraints.

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 and construction of drains 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, for attaining the objective of the Council.



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.

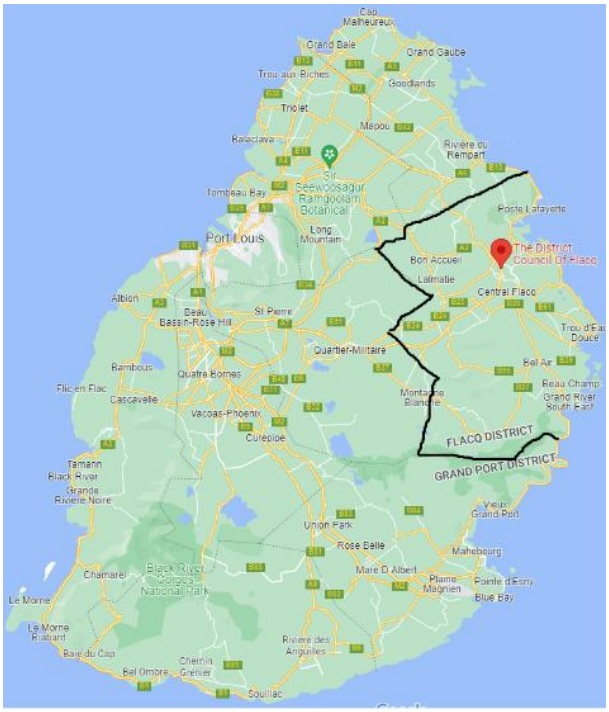
Signed on behalf of the Council.

Mr. J.F DORESTAN
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 km^2. 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, Ecroignard, Grand River South East, Grande Retraite, Lallmatie, Laventure, Mare La Chaux, Medine, Olivia, Poste de Flacq, Quatre Cocos, Queen Victoria, Saint Julien Village, Sebastopol and Trou D'eau Douce.

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

The population as at 01 July 2021 was 138,700.

The District Council's Administrative Head Quarters in Flacq

The Administrative building of the Council is located in the Village of Central Flacq at Francois 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.

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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 Councilors are listed in Part IV of LGA 2011. All councilors are fully aware of their fiduciary duties.

- **CODE OF ETHICS/CONDUCT** – A Standing Order regulates the conduct of Councilors 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 Councilors.

- **CONFLICTS OF INTEREST** – Councilors 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 Councilor 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 organization'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 organization, 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 Section 13 of the Local Government Act 2011, except for three Village Councils whereby there are two representatives. These Village Councils are: - **Village Council of Central Flacq, Village Council of Bel Air Rivière Sèche and Village Council of Lallmatie.**

COUNCIL MEETING

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 2025 to June 2026 were as follows:

SN	NAME	POSITION	REPRESENTING VILLAGE COUNCIL
1.	**Mr. SYJADHUR** Manoj	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. **SOOPROOMONIEN** Loveelen	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 (July 25 – March 26) Mr. **PEM** Preetam	District Councillor	Camp Ithier
9.	Mr. **BHUNSEE** Satiaprakash	District Councillor	Central Flacq
10.	Mr. **KISSOON** Dhanraj	District Councillor	Central Flacq
11.	Mr. **RAMMONDHUR** Mevin (July 25 – Nov 25) Mr. **ECUMOIR** Louis Ricardo	District Councillor	Clemencia
12.	Mr. **BUNDHOO** Chandra Dev	District Councillor	Ecroignard
13.	Mr. **JEMUNGUL** Kirankumar	District Councillor	Grand River South East

14.	Mrs. **HUSRAJ** Bhavna (July 25- Jan 26) Mrs. **FLEUR** Dinan Marie Noeline Sharon	District Councillor	Grande Retraite
15.	**Mr. BROJMOHUN Kriss**	District Councillor	Lallmatie
16.	Mr. **MAUDHOO** Visham	District Councillor	Lallmatie
17.	Mr. **SEETARAM** Kevin	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. **MUNSARAM** Ravi	District Councillor	Poste De Flacq
22.	Mr. **JUGOO** Ravl	District Councillor	Quatre Cocos
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

- **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 2025 *to June 2026

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. **LILKUNT** Prithvirajsingh	**Member**
5.	Mr. B. **PENTADU** Dayanand	**Member**
6.	Mr. **KHENTAL** Madhow	**Member**
7.	Mr. **NAYECK** Rohitlall	**Member**

Members for Permits and Business Monitoring Committee

for period July 2025 to June 2026

SN	NAME	POSITION
1.	Mr. Dhanraj **KISSOON**	**Chairperson District Council & Chairperson of Committee**
2.	Mr. Asgar Ali **BHUGALOO**	**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. S. **JEETUN**	**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 2025 to June 2026

SN	NAME	POSITION
1.	Mr. **B. PENTADU** Dayanand	**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. **JUGOO** Ravi	**Member**
8.	Mr. **SOOPROOMONIEN** Loveelen	**Member**
9.	Mr. **ECUMOIR** Louis	**Member**
10.	Mr. **JEEMUNGUL** Kiran 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 2025 to June 2026

SN	NAME	POSITION
1.	Mr. **BHUNSEE** Satiaprakash	**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.	Mrs **NARSIGADOO** Geeta Anjali	**Member**
6.	Mr. **BUNDHOO** Chandra Dev	**Member**
7.	Mr. **JUGOO** Ravi	**Member**
8.	Mr. **DARDENNE** Jasem Jonathan	**Member**
9.	Mr. **SEETARAM** Kevin	**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 2025 to June 2026

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. **MUNSARAM** Ravi	**Member**
8.	Mr. **JEMUNGUL** Kiran Kumar	**Member**
9.	Mr. **ECUMOIR** Louis	**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 July 2025 to June 2026

SN	NAME	POSITION
1.	Ms. **FLEUR** Dinan Noeline Sharon	**Chairperson of Committee**
2.	Mr. **BHUGALOO** Asgar,	**Vice Chairperson of Committee**
3.	Mr. **KISSOON** Dhanraj	**Member (Chairperson District Council)**
4.	**Mr. GAONJUR** Deepvijay	**Member (Vice Chairperson District Council)**
5.	Mr. **BUNDHOO** Chandra Dev	**Member**
6.	Mr. **MUNSARAM** Ravi	**Member**
7.	Mr. **NAYECK** Rohitlall	**Member**
8.	Mr. **B. PENTADU** Dayanand	**Member**

NUMBER OF MEETINGS AND COMMITTEES HELD DURING PERIOD

JULY 2025 TO JUNE 2026

	Number of Meetings/Committees
Council Meetings	13
Special Council Meetings	2
Executive Committees	23
Permits and Business Monitoring Committees	50
Public Health Committees	12
Public Infrastructure Committees	12
Welfare Committees	11
Finance Committees	4
Procurement Committees	77

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 2025 TO JUNE 2026

VC Meetings	Number
JULY 2025 – JUNE 2026	**277**

THE ADMINISTRATIVE DEPARTMENT &

OTHER DEPARTMENTS OF THE COUNCIL

The Administrative Department comprises of the following sections:

(1) CENTRAL ADMINISTRATION – OFFICE OF THE CHIEF EXECUTIVE

- 1.1 The Human Resource Management Section
- 1.2 Safety & Health Section
- 1.3 The Internal Audit Section
- 1.4 The Information Technology Section
- 1.5 Procurement Section
- 1.6 Local Disaster Management Coordinator
- 1.7 Risk Management, Citizen-Oriented Initiatives and Good Governance

(2) PUBLIC INFRASTRUCTURE DEPARTMENT

(3) LAND USE AND PLANNING DEPARTMENT

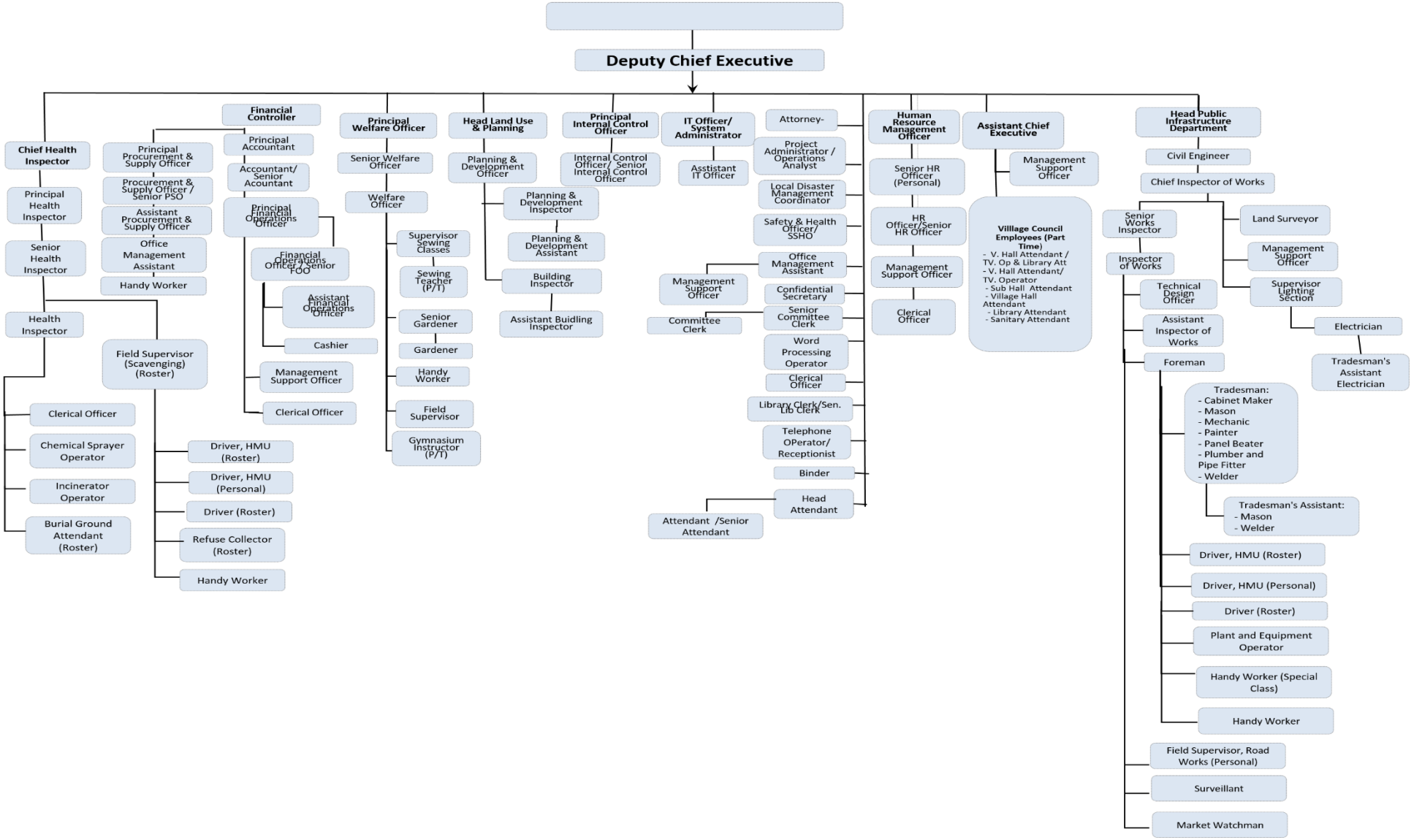
(4) WELFARE DEPARTMENT

(5) PUBLIC HEALTH DEPARTMENT

(6) FINANCE DEPARTMENT

THE DISTRICT COUNCIL OF FLACQ ORGANISATIONAL CHART

CHIEF EXECUTIVE



LIST OF HEADS OF DEPARTMENT /SECTIONS AS AT 30 JUNE 2026

Name	Designation	Remarks
Mr. REECHAYE Dheerendra	Chief Executive	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. JEETUN Sudesh	Head, Land Use & Planning Department	In office from 18 November 2025
Mr. DOOKHOOAH Uttam Kumar	Chief Health Inspector	In office since 10 March 2025
Mr. PROTAB Soobashchandre	IT Analyst / Senior IT Analyst	In office since 07 June 2021
Mrs. JAGUESSUR-UBHEERAM Yashoda	Acting Human Resource Management Officer	Assigned higher duties from 04 June 2025 to 17 May 2026
	Human Resource Management Officer	Appointed on 18 May 2026
Mrs. SUNGKOORA-KOONBEEHARRY	Assistant Chief Executive	In office since 01 December 2022 to 29 September 2025
Mr. SOOKOY Vishwanath	Assistant Chief Executive	In office since 05 January 2023
Mrs. CADER SAIB-AHSEEK Aaishah Zaynah	Assistant Chief Executive	In office since 20 September 2025
Mr. RAMGUTTEE Sandip	Acting Assistant Chief Executive	Assigned higher duties from 04 December 2024 to 31 December 2025
Mr. BEEHARRY Akash	Acting Assistant Chief Executive	Assigned higher duties from 04 May 2026 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	Assigned higher duties from 15 April 2025 to 30 July 2025.
Mrs. KHADUN Preetila	Ag. Principal Welfare Officer	In office since 28 July 2025 Assigned higher duties from 20 April 2026 till date
Mr. UNJORE Shailendrasingh	Safety & Health Officer/ Senior Safety & Health Officer	In office since 27 June 2022

THE HUMAN RESOURCE SECTION & ITS STRATEGIC ROLE

The Human Resource Management Section plays a vital role as the Council relies on its human resources to ensure efficient and effective delivery of services to the inhabitants. The Human Resource Section of this Council is manned by a Human Resource Management Officer who is assisted by a Senior Human Resource Officer (Personal), Human Resource Officer/ Senior Human Resource Officer 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.

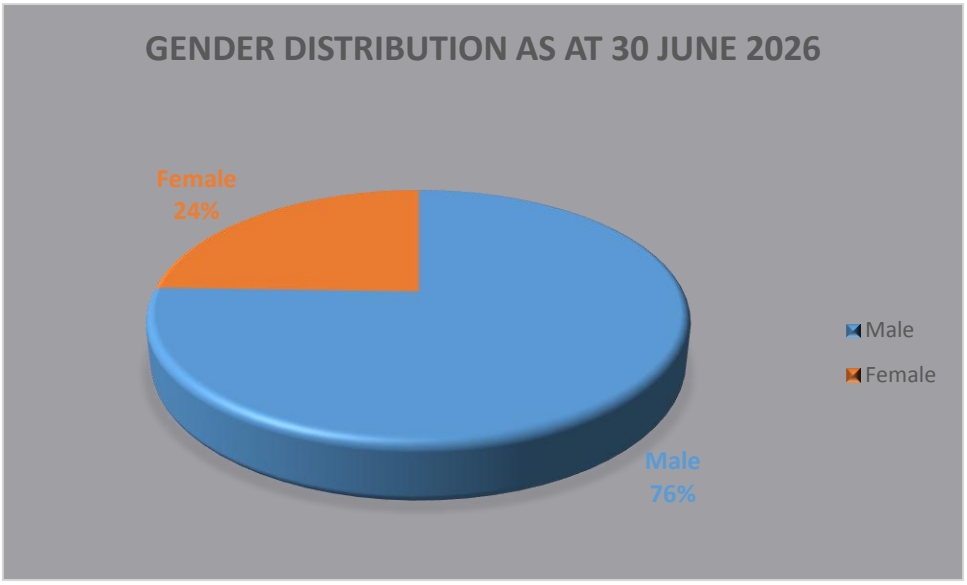
1. Recruitment/Appointment/Promotion

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 2026, there were 518 male employees and 168 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 2025 TO JUNE 2026

The table below depicts the number of appointments that have been conducted during period July 2025 to June 2026.

SN	Grade	Number
1	Assistant Inspector of Works	3
2	Accountant/ Senior Accountant	1
3	Assistant Financial Operations Officer	2
4	Building Inspector	1
5	Burial Ground Attendant (Roster)	8
6	Cashier	1
7	Chief Electrician	1
8	Clerical Officer	6
9	Civil Engineer	1
10	Driver (HMU) (Roster)	1
11	Foreman	1
12	Gardener	3
13	Human Resource Management Officer	1
14	Health Inspector	1
15	Handy Worker	91
16	Inspector of Works	1

17	ICT Technician	1
18	Office Auxiliary/Senior Office Auxiliary	4
19	Plant & Equipment Operator	2
20	Planning and Development Assistant	1
21	Planning and Development Inspector	2
22	Principal Health Inspector	1
23	Refuse Collector (Roster)	173
24	Sanitary Attendant (Part Time)	1
25	Senior Health Inspector	1
26	Sub Hall Attendant (Part Time)	7
27	Surveillant	4
28	Tradesman's Assistant (Electrician)	6
29	Tradesman's Assistant (Mason)	1
30	Tradesman's Assistant (Welder)	1
31	Usher/Prosecutor/ Senior Usher/Prosecutor	1
32	Village Hall Attendant (Part Time)	7
33	Welfare Officer	1
TOTAL NUMBER OF EMPLOYEES		337

*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 capacity Building on Procurement and Supply for Officers of Local Authorities	9
2	Training in Artificial Intelligence & Disruptive technologies	1
3	Certificate in First Aid at Work	16
4	Government Asset Register Course	1
5	Workshop on Sexual and Reproductive Health and Rights	6

6	Strategic Framework for Public Service and Administrative Reforms 2025-2029	1
7	Fundamentals of International Public Sector Accounting Standards	2
8	Advanced Microsoft Excel	1
9	Capacity Building Programme on Anti-Corruption Practices in Planning Departments and Code of Practice (Regulations) 2026	3
10	Training Programme for HR Staff	2
11	Training Programme on Safety and Public Health Issues for officers of the Health Inspectorate Cadre	9

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	BEEDASY Ismael	Refuse Collector (Roster)	22 August 2025
2	BEEKHYE Suviraj	Village Hall Attendant & T.V. Operator (Part-Time)	15 September 2025
3	BUNDHUN Deoraj	Handy Worker (Special Class)	01 October 2025
4	SIRPUTTY Satyanand	Village Hall Attendant & T.V. Operator (Part-Time)	08 December 2025
5	BAHORUN Sangeeta	Sewing Teacher	01 January 2026
6	WOOZEER Mahmud Zaïd Hoossen	Refuse Collector (Roster)	30 January 2026
7	JANKEE Droovanand	Refuse Collector (Roster)	01 March 2026
8	BAJAN Keswar	Incinerator Operator	21 April 2026
9	PERSUNNOO Dinanatlall	Tradesman (Mason)	18 June 2026
10	ANATRAH Ramsing	Field Supervisor (Scavenging) (Roster)	26 May 2026
11	BAICHOO Abedanand	Plant & Equipment Operator	19 June 2026

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 2026, there were two (2) 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.

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 2025 to 30 June 2026, 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 minimise 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 2025 to 30 June 2026:

- 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 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.

Health Surveillance for all existing employees of the manual grades, including Refuse Collectors is ongoing since July 2023. A new request for Health Surveillance for the new recruits, including Refuse Collectors, Handy Workers, and Burial Ground Attendants was sent by the Council to the Ministry of Health and Health Surveillance regarding same was started as from July 2025, with first batch, by Occupational Physicians from Dr Sir Anerood Jugnauth (SAJ) 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 employees of the new recruits of the manual grades was sent by the Council to the Ministry of Health and Wellness for the period July 2025 to June 2026. The Ministry of Health and Wellness acceded for providing service for the said immunization program provided the Council purchased its own vaccines for employees of the new recruits. Procurement exercise was therefore completed and a letter of award was sent to the

Supplier in the month of September 2026. As soon as delivery of same will be done by the Supplier, the concerned employees, will be planned for the vaccination program in three doses of vaccines by the Belvedere vaccination Centre, Ministry of Health and Wellness.

Besides, the Field Supervisors, Foreman and employees concerned were regularly sensitized for the period 01 July 2025 to June 2026 through an on job training that the administration of Hepatitis A vaccines and Typhoid fever vaccines were not compulsory (as per information received from the MOH) and employees who wanted to do the above-mentioned vaccines could do same by attending the International Vaccination Centre found at Mutual Aid Building, Port Louis.

As far as Tetanus Toxoid is concerned, a regular training and sensitization campaign was done for the period 01 July 2025 to 30 June 2026 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 Chief Electrician

A monthly RCD testing has been carried out by the Chief 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 2025 to 30 June 2026. The Chief 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 2025 to 30 June 2026. 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 2025 to 30 June 2026.

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, for DCF premises requiring renewal of fire certificate was done for the period of 01 July 2025 to 30 June 2026. The defective emergency lights were replaced by new ones 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 71 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 2025 to 30 June 2026. Update of layout plans for Council's buildings, following changes inside the internal structures of buildings, as per MFRS requirements was done for the period 01 July 2025 to 30 June 2026 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 2025 to 30 June 2026.

9.Fire drill, Fire and Evacuation Plan

Fire Drills and Fire and Evacuation Plans were carried out for the period 01 July 2025 to 30 June 2026 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 2025 to 30 June 2026 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 for the period 01 July 2025 to 30 June 2026.

11.Provisions for personal protective equipment (PPE)

New Specifications for purchase of employees' PPE was prepared for the period 01 July 2025 to 30 June 2026. Procurement exercise/ BEC exercise for the purchase of personal protective equipment for financial year 2025/ 26 was carried out and delivery of same was done by the PPSO for all employees concerned.

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 2025 to 30 June 2026 at the new administrative building of the District Council of Flacq. 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. Safety and Health Committee

Safety and Health Committees were done once every two months for the period 01 July 2025 to 30 June 2026. 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

The Internal Audit Section exercises oversight over the Council's affairs by ensuring that appropriate procedures and practices are in place and operating effectively to achieve established objectives. Its primary aim is to prevent and detect fraud, malpractice, extravagance and waste, while promoting efficiency and the proper use of public resources.

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

Despite the limited human resources available, the Section successfully achieved its overall objectives through the effective and efficient scrutiny of documents and assets, as well as the conduct of appropriate site visits and verification exercises.

The following activities were carried out during the financial year 2025/2026:

1. FINANCIAL CONTROLLER'S DEPARTMENT

(i) Conducting audits of daily cash and cheque collections.

(ii) Reviewing the Cash Book and auditing bank reconciliations.

(iii) Auditing bills of payment.

(iv) Conducting site visits to inspect capital project works before processing payments to contractors and service providers.

(v) Examining, on a monthly basis, the calculations and approvals of claims relating to travel, overtime and mileage allowances, as well as the deductions made.

(vi) Auditing the car loan calculation register to ensure that loans are granted to eligible employees and that the amounts calculated for capital repayments and interest are accurate.

(vii) Verifying the monthly payroll, including all statutory deductions.

2. ADMINISTRATION DEPARTMENT

(i) Conducting inquiries and submitting reports, together with recommendations, to the Chief Executive.

(ii) Verifying the odometer readings of inspectors and officers claiming mileage allowances.

(iii) Carrying out random checks on field workers to ensure compliance with their assigned work programmes.

(iv) Attending the opening of the tender box to ensure that the prescribed procedures are properly followed.

(v) Attending the drawing of lots for the allocation of stalls.

(vi) Monitoring the use and operation of Council vehicles, including diesel consumption.

(vii) Verifying drivers' logbooks on a sample basis.

(viii) Attending Management Committee meetings.

3. HUMAN RESOURCES SECTION

(i) Auditing the calculation of passage benefits and the annual reimbursement of accumulated unused sick leave.

(ii) Reviewing calculations relating to employees' periods of service, appointments and resignations to ensure that payments are accurate and that the appropriate deductions are applied.

(iii) Auditing records relating to absences, unauthorised leave and leave without pay.

(iv) Examining leave records relating to retirement benefits and the calculation of compassionate allowances before submission to the Local Government Service Commission and the disbursement of payments to retired employees.

(v) Auditing annual bonuses and allowances paid to employees and Councillors.

(vi) Reviewing uniform allowance payments to ensure that they are made only to eligible employees.

4. STORES SECTION

(i) Attending the Board of Survey to verify the inventory of the Stores Section.

5. PUBLIC HEALTH DEPARTMENT

(i) Examining overtime claims submitted by inspectors, drivers and field workers.

(ii) Examining mileage allowance claims submitted by Health Inspectors.

(iii) Auditing receipts relating to the manual collection of burial and incineration fees.

6. PUBLIC INFRASTRUCTURE DEPARTMENT

(i) Conducting site visits to inspect outsourced capital project works before processing payment claims.

(ii) Examining overtime claims submitted by inspectors, drivers and field workers.

(iii) Examining mileage allowance claims submitted by Works Inspectors.

7. WELFARE DEPARTMENT

(i) Verifying claims submitted by attendants in respect of hall rentals.

(ii) Examining overtime and bus fare claims submitted by welfare staff and field workers.

8. LAND USE AND PLANNING DEPARTMENT

(i) Examining mileage allowance claims submitted by inspectors and planning officers.

9. VILLAGE COUNCILS

(i) Auditing bills of payment relating to the procurement of goods and services.

(ii) Auditing the financial records of Village Councils, including Cash Books, Vote Ledger Books and bank reconciliations.

(iii) Examining mileage allowance claims 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 Analyst / Senior IT Analyst who is assisted by an ICT Technician.

The IT Section is responsible mainly for the proper management, physical/logical security and smooth running of the IT systems of the District Council and its remote sites. Furthermore, it supports departments in delivering IT enabled services promptly to the population through effective use of Information and Communication Technologies.

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 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 used for exchanging correspondences online among staffs of all departments, thus reducing printing and paper cost. Management, 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

C. 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.

D. Projects implemented

CCTV Camera Surveillance Systems have been installed at two sites, namely, at the District Council Head Office and at Central Flacq Market in order to enhance the security of aforementioned sites. Signboards have been affixed at various locations thereby informing visitors about the presence of CCTV Cameras within the sites.

PROCUREMENT SECTION/INVENTORY (STORE)

The Procurement Section is managed by a Principal Procurement & Supply Officer. He is assisted in his duties by a Senior Procurement & Supply Officer, one Office Management Support officer, one Clerical Officer and three manual grade workers.

These seven 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 2025 to June 2026

SN	Description	Nos	
1	Procurement committee	77	
2	Registered suppliers as per existing list up to date	340	
3	Request for seal quotation (RFQ)	10	
4	Contract awarded for RFQ	10	
5	Open advertised bidding (OAB)	6	
6	Contract awarded for OAB	6	
7	Informal quotation launched (DP)	15	
8	Works order awarded	15	
9	Contract awarded value(RS)	109,591,700	
10	Restricted Bidding (RB)	6	
11	Contract awarded (RB)	6	

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 channelled through store.

Some stock items such as, Stationery, Culinary Items, Cleaning Materials and Protective Equipment ,Electrical spare parts , Tyres were kept in store.

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 channeled 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 30 September 2025, 11 December 2025, 31 March 2026 and 26 June 2026 for the general preparedness for cyclonic/rainy season 2025-2026 & 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 of Lallmatie and vicinity registered with the National Women Council. Exercise carried out on 03 March 2026 at the Women Empowerment Centre of Lallmatie,
- Tabletop simulation exercise on Flooding at Cite Hibiscus was held on 06 March 2026 at the District Council of Flacq Council Room,
- One day workshop on Disaster Risk Reduction Management and Early Warning System for Chairperson of Village Councils and District Councillors on 18 March 2026 at the Multi-Purpose Hall, Plaine de Gersigny,
- Sensitization campaign on flooding and other hazards for the inhabitants of Poste de Flacq and vicinity was held on 08 April 2026 at Pundit Munsaram Hall, Poste de Flacq,
- Simulation Exercise on Flooding at Poste de Flacq was carried out on 15 April 2026 a
- A Community Disaster Response Programme (CDRP) refresher course was carried out by the Municipal Council of Curepipe jointly with the Municipal City Council of Port Louis and the District Council of Flacq on 22 April 2026 at the Dr James Burty David Municipal Sport Complex at Trou Aux Cerfs where the CDRT of Bramsthan participated from the Council

Pictures of Sensitization Campaign on Flooding and Other Hazards for Women Associations of Lallmatie and vicinity registered/affiliated with the National Women Council held on 03 March 2026 at the Women Empowerment Centre of Lallmatie





Pictures of Simulation Exercise on Flooding at Poste de Flacq carried out on 15 April 2026







Pictures of Community Disaster Response Programme (CDRP) – Refresher Course organized jointly by the by the Municipal Council of Curepipe the Municipal City Council of Port Louis and the District Council of Flacq for members of the Community Disaster Response Teams held on 22 April 2026 at the Dr James Burty David Municipal Sport Complex, Trou Aux Cerfs








THE MUNICIPAL TOWN COUNCIL OF CUREPIPE
Wednesday 22 April 2026 as from 09:15 hrs
at
Dr James Barty David Municipal Gymnasium
CUREPIPE

RISK MANAGEMENT, CITIZEN-ORIENTED INITIATIVES AND GOOD GOVERNANCE

The Updated Composition of the Audit Committee as at 10 January 2026 for the District Council of Flacq is as follows:

SN	NAMES	PARTICULARS
1.	Mr. Vishwanath SOOKOY	Assistant Chief Executive(Chairperson)
2.	Mr. Koush BICKHARRY	Civil Engineer (Member)
3.	Mrs. Neha FOWDAR	Health Inspector (Member)
4.	Miss. Iruvee IYACANNOO	Clerical Officer (Secretary)

AUDIT COMMITTEE AND RISK MANAGEMENT

Status of Implementation of Audit Recommendations and Risk Management Measures

Reporting Period: Financial Year 2025/2026

1. Introduction

This report summarises the implementation status of recommendations arising from National Audit Office (NAO) reports, internal audits, investigations, physical verification exercises and the Council's Risk Management Register.

It highlights actions taken, outstanding issues and priority areas requiring management intervention to strengthen internal controls, financial management, accountability and operational efficiency within the District Council of Flacq.

2. Follow-up on National Audit Office Recommendations

2.1 Cash and Cash Equivalents – Rs 6.7 million

2.2 Property, Plant and Equipment – Rs 818.3 million

2.3 Trade Fees Receivable – Rs 5.5 million

2.4 Employee Benefit Obligations – Rs 17.2 million

2.5 Retirement Benefit Obligations – Rs 4.6 million

2.6 Revenue from Non-Exchange Transactions – Rs 528.4 million

2.7 General Expenses – Rs 15.8 million

2.8 Statement of Changes in Net Assets/Equity

2.9 Cash Flow Statement

2.10 Reconciliation of Actual Amounts on a Comparable Basis

2.11 Pending Litigation

2.12 Village Council Funds

2.13 Use of the e-Biz Accounting System

2.14 Unoccupied Market Stalls

2.15 Delay in Project Implementation

2.16 Performance Report and Strategic Direction

3. Follow-up on Internal Audit Reports and Investigations

The Audit Committee reviewed reports covering stocktaking, physical inspections, complaints, security arrangements, vehicle incidents, equipment, market operations and contract compliance between July 2025 and June 2026.

Reported actions included regular inspections by the Inspector of Works and Foremen, monitoring of field supervisors, follow-up on complaints, installation of CCTV cameras and checks on security guards and store items.

The responsible departments generally reported that follow-up was ongoing or routine checks were being conducted.

Recommendation: Departments should retain inspection reports, photographs where appropriate, attendance records, contract compliance documentation and evidence of corrective action. Outstanding matters should remain on the follow-up register until completion is verified.

4. Risk Management Register

The Council's principal risks and proposed mitigation measures are summarised below.

4.1 Governance and Internal Audit

Maintain an audit action plan with assigned officers and target dates, strengthen Internal Audit independence and follow up on the approved recruitment of an additional Internal Audit Officer.

4.2 Financial Management and Accounting

Strengthen bank reconciliations, ledger reviews, debtor recovery, payment verification, payroll controls, budget monitoring, procurement compliance and financial reporting. Segregation of duties and independent checks should be maintained.

4.3 Asset and Inventory Management

Update the Fixed Assets Register, conduct periodic physical verification, undertake surprise stock checks and maintain proper records of equipment, construction materials and asset disposals.

4.4 Revenue and Market Operations

Reconcile market stall fees, trade fees and bus tolls with collection records. Monitor vacant stalls, licence renewals, rental payments, market hygiene and measures to prevent revenue loss.

4.5 Operational and Environmental Risks

Maintain refuse collection vehicles, monitor cemetery capacity, service incinerators and cremation facilities, and inspect public infrastructure regularly. Repair priorities, safety measures and event contingency arrangements should be documented.

4.6 Human Resources and Occupational Health and Safety

Provide appropriate staff training, monitor vacancies and attendance, strengthen disciplinary and succession procedures, protect confidential records and ensure the availability and use of personal protective equipment.

4.7 Information Technology and Data Security

Maintain regular backups, restrict system access, strengthen cybersecurity and follow up on the provision of suitable accounting software and system integration.

4.8 Contract and Project Management

Improve contractor payment monitoring, supervision of works, verification of quantities, control of construction materials and documentation of variations and delays. Fuel issued to Council vehicles should be subject to authorised supervision and independent verification.

5. Control over Fuel Issued to Council Vehicles

The Public Infrastructure Department reported that diesel is normally issued on Tuesdays and Fridays, with a Diesel Register recording vehicle registration numbers, quantities issued, odometer readings and drivers' signatures.

The Audit Committee considered that fuel issue supervision should be entrusted to an appropriately authorised officer.

The Committee recommended that:

- An officer not below the rank of Assistant Works Inspector be formally designated to supervise diesel issue.
- Two logbooks be maintained for each vehicle and used alternately each month.

- Logbooks and fuel records be checked regularly by responsible officers.
- The Internal Control Unit conduct periodic independent verification and investigate discrepancies.

The Public Infrastructure Department should confirm the designation in writing and ensure that these controls are fully implemented.

6. Conclusion

The Council has made progress in addressing audit findings, but weaknesses remain in fixed asset accounting, revenue reconciliation, financial reporting, litigation follow-up, contract administration and operational controls.

Departments should complete corrective actions within agreed deadlines and retain supporting evidence. The Audit Committee should continue monitoring implementation, challenge delays and ensure that unresolved risks receive appropriate management attention.

Effective follow-up will strengthen internal controls, improve financial accountability and promote the sound management of public resources.

- **CSU PORTAL**

1.INTRODUCTION

The Citizen Support Unit (CSU) of the District Council of Flacq serves as a point contact for citizens seeking information, assistance and guidance regarding services provided by the council. The unit facilitates communication between the public and the relevant departments to ensure that requests, complaints and queries are directed to the appropriate officers for necessary action.

This report presents a model summary of the unit's activities, responsibilities, challenges and recommendations for the financial year 2025 2026.

2.MAIN FUNCTIONS OF THE UNIT

The main functions of the citizen support unit include:

- Receiving and registering complaints, queries and requests from citizens.
- Providing information and guidance on services offered by the District Council**.**
- Referring complaints and requests to the relevant departments for appropriate action.
- Following up on outstanding cases and monitoring their progress.
- Facilitating communication between citizens and the concerned officers.
- Keeping records of complaints received and action taken.
- Providing feedback to citizens, where appropriate.
- Assisting citizens in identifying the appropriate authority for matters falling outside the council's jurisdiction.

3.SUMMARY OF ACTIVITIES

NO	AREA OF ACTIVITY	DESCRIPTION
1	Reception of complaints	Receiving and recording complaints and requests from citizens
2	Public Assistance	Providing information and guidance on council services and procedures.
3	Referral of cases	Forwarding complaints to the relevant departments for necessary action
4	Follow up	Monitoring the status of complaints and pending requests
5	Communication	Liaising with departments to obtain updates and facilitate responses
6	Record Management	Maintaining registers and records of complaints and action taken
7	Citizen feedback	Communicating updates to citizens where appropriate

4.PERFORMANCE AND ACHIEVEMENTS

During the financial year under review, the CSU contributed to facilitating access to council services by receiving and directing citizens' concerns to the appropriate departments.

The units' role in recording complaints, coordinating follow ups and facilitating communication supported the council's efforts to address public concerns and improve service delivery.

The following performance indicators may be included once the relevant data have been compiled:

Performance Indicator	2025/2026
Total complaints and requests received	1600
Cases referred to departments	Public health Dept - 170 Welfare Dept - 11 Planning Dept - 757 Public Infrastructure- 662
Cases resolved or closed	1220
Cases pending follow up	380
General enquiries handled	3220

5.CHALLENGES ENCOUNTERED

The main challenges that may affect the effective functioning of the CSU include:

- Delays in receiving feedback from departments concerned.
- Complaints requiring technical assessment or site inspection.
- Pending cases requiring coordination with external authorities.
- Difficulties in obtaining timely updates on the status of referred complaints.
- The need for systematic monitoring and timely closure of cases.

6.RECOMMENDATIONS

To enhance the effectiveness of the Citizen Support Unit,

the following measures are recommended:

1. Maintain a centralized and updated register of complaints and requests.
2. Introduce a systematic mechanism for monitoring the progress of cases.
3. Encourage departments to provide timely feedback on referred complaints.
4. Establish clear procedures for acknowledging and responding to citizens.
5. Prepare periodic statistical reports to assess the unit's performance.
6. Strengthen coordination between the CSU and the relevant Departments.
7. Promote efficient, transparent and citizen-oriented service delivery.

7.CONCLUSION

The CSU plays an important role in facilitating communication between citizens and the District Council of Flacq. Through the reception, registration, referral and follow up of complaints, the unit contributes to improving public access to the council services.

Continued collaboration with the relevant departments, together with effective case monitoring and timely feedback will help strengthen the Unit's performance and enhance the quality of services provided to citizens

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.

Absorption Drain Bel Air Balloon



Absorption Drain Deep River Orange



Absorption Drain Boutique Coco



Absorption Drain La Lucie Ramlagun



Absorption Drain Mare Aux Goyaves



Absorption Drain Printaniers Flacq



Absorption Drain Sebastopol Islam Waseer



Absorption Drain Lallmatie (nr Mr Takoor House)



Belvedere Health Track Children Garden






THE DISTRICT COUNCIL OF FLACQ
BELVEDERE JOGGING TRACK
NOTICE


THE DISTRICT COUNCIL OF FLACQ
BELVEDERE JOGGING TRACK
NOTICE

Camp Marcelin Football Ground and Cloakroom





Quatre Cocos Incinerator






QUATRE COCOS
CREMATORIUM


QUATRE COCOS
CREMATORIUM

UPDATED LIST OF VEHICLES FOR THE DISTRICT COUNCIL OF FLACQ

NO.	PLATE NO.	MAKE	TYPE OF VEHICLES	DATE REGISTERED
1	11Z10	Mitsubishi	Tipper	**24/10/2007**
2	11Z12	Mitsubishi	Truck	26/04/2010
3	11Z15	Mitsubishi	Tipper	01/04/1999
4	11Z17	Mitsubishi	Truck - Bitumen	28/12/2006
5	11Z19	Nissan	Truck -Tipper	27/10/2008
6	11Z20	Mitsubishi	Truck - Lighting	12/11/2008
7	11Z21	Mitsubishi	Truck - Lighting	12/11/2008
8	11Z22	Mitsubishi	Truck - Tipper	27/09/2011
9	11Z26	Thwaites	Dumper	16/12/2011
10	11Z27	Mitsubishi	Tipper	31/10/2007
11	11Z29	UD Trucks	Omnibus	29/05/2013
12	11Z30	UD Trucks	Truck	20/12/2013
13	11Z31	Mitsubishi	Truck	13/05/2014
14	11Z32	UD Trucks	Truck -Tipper	26/02/2015
15	11Z33	UD Trucks	Truck - Compactor	19/01/2015
16	11Z34	UD Trucks	Truck - Compactor	28/02/2015
17	11Z35	UD Trucks	Truck - Compactor	24/04/2015
18	11Z36	Nissan	Double Cab - 4x4	28/04/2015
19	11Z38	Nissan	Double Cab - 4x2	28/10/2016
20	11Z40	Bomag	Roller	31/03/2017
21	11Z43	Nissan	Single Cab	27/07/2017
22	11Z44	Ashok Leyland	Truck	24/08/2017
23	11Z45	Nissan	Hatchback Car	08/01/2019
24	11Z46	Kubota	Tractor	02/07/2019
25	11Z47	Isuzu	Truck Double Cab	31/07/2019
26	11Z48	MST / JCB	Loader Excavator	16/01/2020
27	11Z49	Mitsubishi	Truck - Compactor	16/05/2020
28	11Z50	BMW X4	Estate	22/06/2015
29	11Z51	Isuzu	Truck	31/10/2022
30	11Z52	Nissan	Microbus	16/01/2023
31	11Z53	Kubota	Tractor	18/01/2023
32	11Z54	Isuzu	Truck Double Cab	02/02/2023
33	11Z55	Isuzu	Truck -Tipper	05/04/2023
34	11Z56	Isuzu	Truck -Tipper	05/04/2023
35	11Z57	Isuzu	Truck -Tipper	05/04/2023
36	11Z58	Isuzu	Truck	30/01/2023
37	11Z59	Nissan	Double Cab 4x4	14/08/2023
38	11Z60	Isuzu	Truck	28/09/2023
39	11Z61	Mitsubishi	Truck Double Cab	18/01/2024
40	11Z62	Isuzu	Truck - Compactor	05/02/2024
41	11Z63	Isuzu	Truck - Compactor	16/02/2024
42	11Z64	Sinotruck	Truck - Compactor	23/02/2024

UPDATED LIST OF VEHICLES FOR THE DISTRICT COUNCIL OF FLACQ

NO.	PLATE NO.	MAKE	TYPE OF VEHICLES	DATE REGISTERED
43	11Z65	Sinotruck	Truck - Compactor	23/02/2024
44	11Z66	Sinotruck	Truck - Compactor	23/02/2024
45	11Z67	Sinotruck	Truck - Tipper	02/05/2024
46	11Z68	Sinotruck	Truck -Tipper	02/05/2024
47	11Z69	Isuzu	Truck - Tipper	29/05/2024
48	11Z70	Isuzu	Tipper - Lorry	29/05/2024
49	11Z71	Sinotruck	Compactor Lorry	28/06/2024
50	11Z72	Isuzu	Tipper - Lorry	30/08/2024
51	11Z73	Dynapac	Roller	23/01/2025
52	11Z74	Bobcat	Backhoe loader	19/08/2025
53	S450	Bobcat	skid steer loader	14/06/2022

Total No of vehicles as at date = 53

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 Town Planner
- Five Planning and Development Inspectors
- One Building Inspector
- Four Assistant Building Inspectors
- Four 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 an Occupation Certificate prior to the occupation of a building within the prescribed delay from the date of application, provided that the construction has been

completed in compliance with the approved Building and Land Use Permit (BLP) issued by the Council.

7 To issue notices and take legal action against illegal developments in line with provisions of the 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.

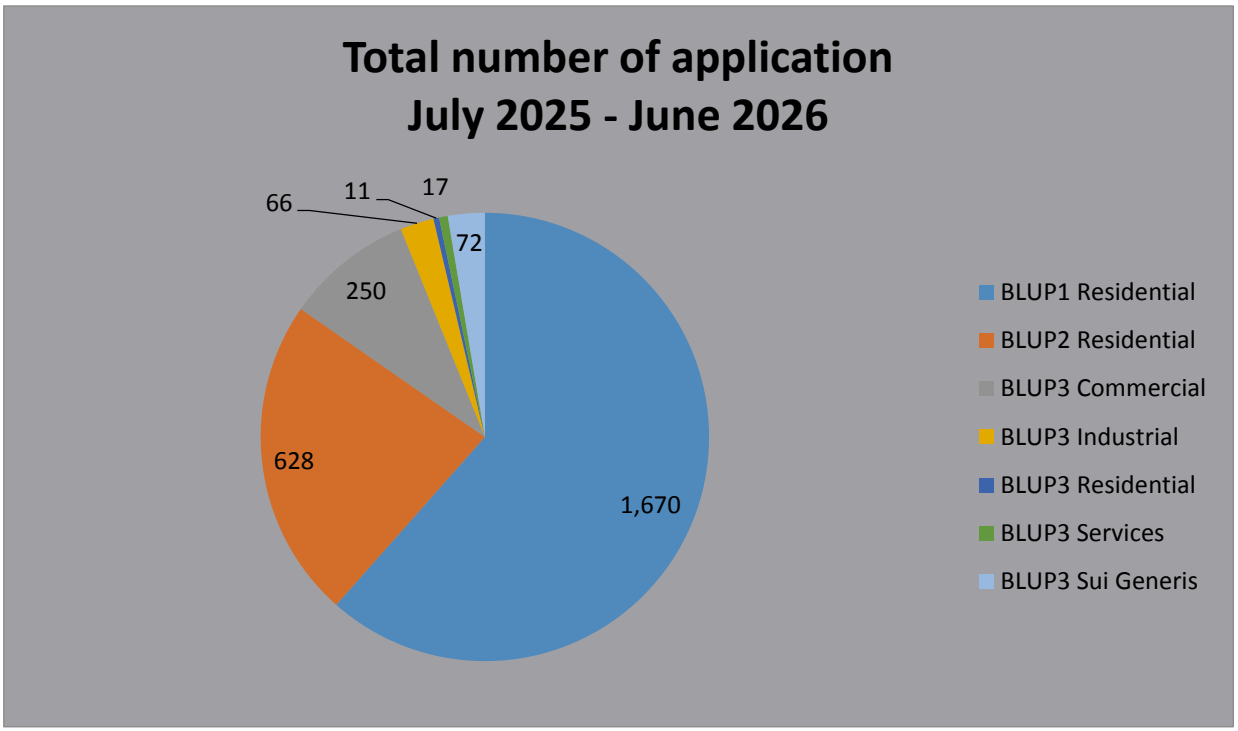
Processing & Determination of Applications

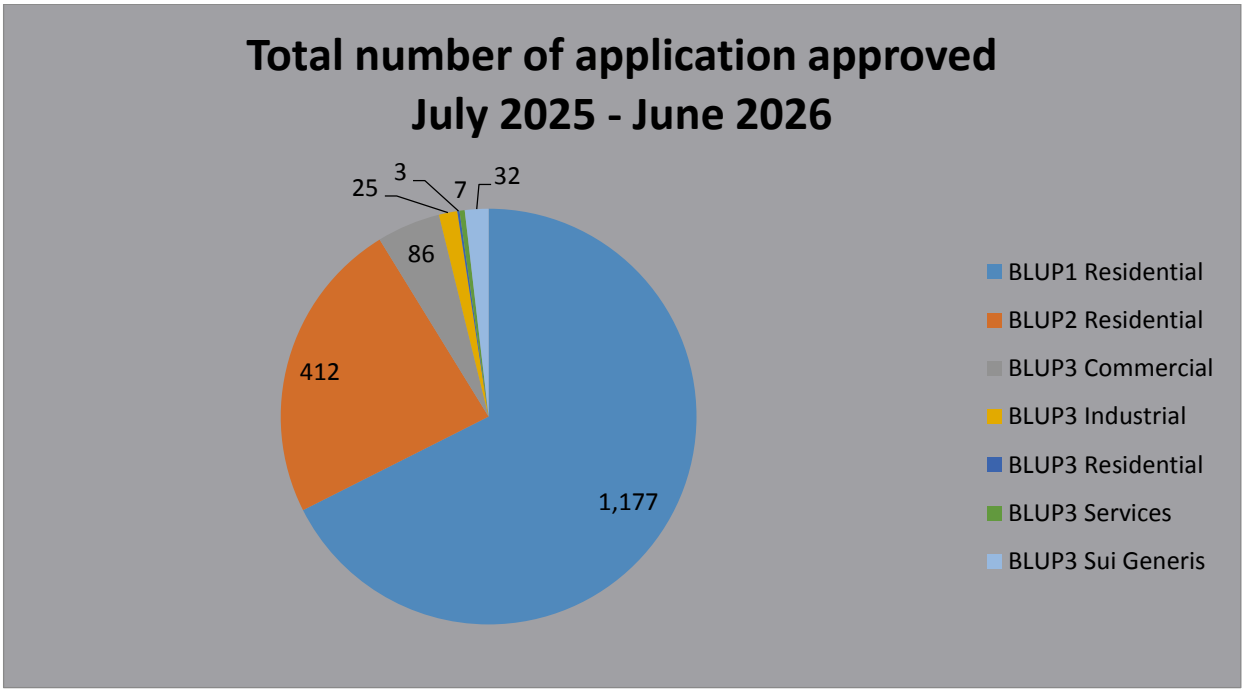
The district's development is managed by GIS technology and applications are being worked out using GIS Maps and archiving. This has added value and been helpful in the administrative and technical processes in dealing with applications.

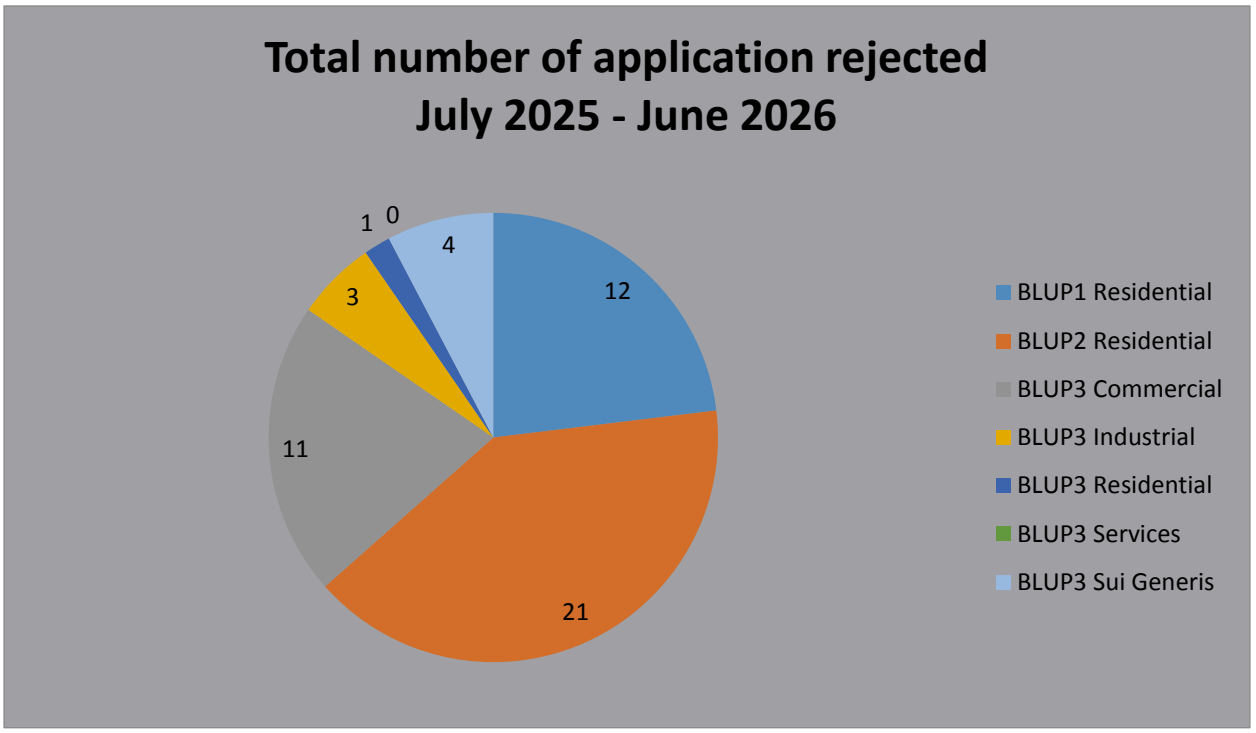
GIS technology has given a new dimension to assessment by allowing the viewing of the application in an actual map and all documents uploaded in the system are viewable concurrently.

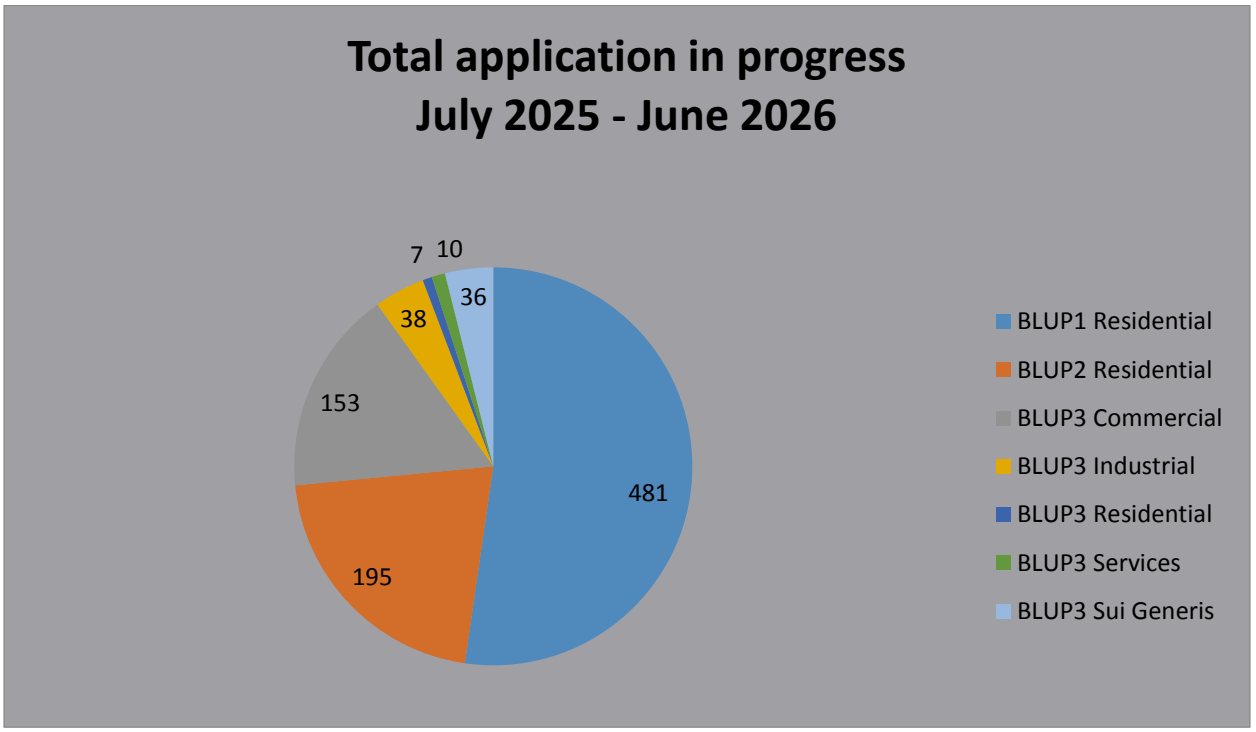
The GIS technology helps us in getting accurate information on surroundings of site thus saving us time. It also adds relevant map layers to existing maps which is known as overlay.

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


Total number of application
July 2025 - June 2026
66
11
17
72
250
628
1,670
BLUP1 Residential
BLUP2 Residential
BLUP3 Commercial
BLUP3 Industrial
BLUP3 Residential
BLUP3 Services
BLUP3 Sui Generis


Total number of application approved
July 2025 - June 2026
25
3
7
32
86
412
1,177
BLUP1 Residential
BLUP2 Residential
BLUP3 Commercial
BLUP3 Industrial
BLUP3 Residential
BLUP3 Services
BLUP3 Sui Generis


Total number of application rejected
July 2025 - June 2026
12
21
11
3
1
0
4
BLUP1 Residential
BLUP2 Residential
BLUP3 Commercial
BLUP3 Industrial
BLUP3 Residential
BLUP3 Services
BLUP3 Sui Generis


Total application in progress
July 2025 - June 2026
481
195
153
38
7
10
36
BLUP1 Residential
BLUP2 Residential
BLUP3 Commercial
BLUP3 Industrial
BLUP3 Residential
BLUP3 Services
BLUP3 Sui Generis

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 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, Socio-Religious 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 as per below:-
- Activities in collaboration with other agencies and NGOs.
- Activities for specific groups such as children, Youth, Women, Senior Citizens and handicapped.
- Religious activities jointly by the Council and Socio-Cultural associations of the region e.g Divali, Thaipoosam Cavadee, Mahashivratree, Christmas, etc.
- Cultural program in collaboration with Socio-Cultural and religious associations.
- Provision of logistic support and cash donation for organization for Cultural Program such as, Ougadi, Divali Night, Eid, etc.
- Several activities to mark National Day Celebrations.
- Music Day Celebration.
- Seminars, talks and conferences on different social issues.
- 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 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 after16.00 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:

- Children Playgrounds
- Social Halls/Multi-Purpose Hall
- Football Grounds
- Volleyball/Basket Ball Courts
- Petanque Courts
- Mini Soccer Pitches
- Green Spaces/Recreational park

Social Halls/Multi-Purpose Hall/Recreational Shelter

1. Trou D'Eau Douce Recreational Shelter,
2. Central Flacq Multi-Purpose Hall
3. Bon Accueil Multi-Purpose Hall and
4. 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. Actually there are 3 gardeners and 6 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.

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

1. **Yoga sessions**
2. **Zumba sessions**

3. **Self Defence sessions**
4. **Gym sessions**

INTER VILLAGE FOOTBALL TOURNAMENT

Inter Village Football Tournament was organised by the District Council of Flacq from End of June 2025-September 2025. The Winning team was the team from Olivia Village and the Second place Poste De Flacq Team.

BLOOD DONATION IN CONTEXT OF 125TH BIRTH ANNIVERSARY OF SIR SEEWOOSAGUR RAMGOOLAM

In the Context of 125th Birth Anniversary of Sir Seewoosagur Ramgoolam, a Blood Donation at District Council yard, Flacq on 15 September 2025 where the Staff of the Council and members of the Public have shown great endeavour for donating blood and saving lives.

OPENING OF THE MONT IDA MINI SOCCER PITCH AND HEALTH TRACK

The District Council of Flacq has proceeded to the Opening of Mont Ida Mini Soccer Pitch and Health Track, a project under the Indian Grant Project. The Said project is an add on to the existing Football Ground, Recreational Centre and Children Garden.

DIVALI CELBRATIONS AT LALLMATIE

The District Council of Flacq organised a Divali Nite at Lallmatie on the 20th October 2025 where a panoply of artists performed such as Yashil Thacoor Orchestra, Demaiko and Evolution Dance Group.

INAUGURATION OF POSTE DE FLACQ MINI SOCCER PITCH

The Poste De Flacq Mini Soccer Pitch was inaugurated on 19 November 2025 at La Gare Poste de Flacq. It was a much-awaited project for the Inhabitants of Poste de Flacq Village. The youngsters of the Village are making good use of the mini soccer pitches.

INAUGURATION OF BELVEDERE HEALTH TRACK AND CHILDREN GARDEN

The Belvedere Health Track and Children Garden were inaugurated on 16 December 2025. It was an Indian Grant Project. The Hon. Raviraj Sinha BEECHOOK, Member of the National Assembly, The Hon. Chandraprakash RAMKALAWON, Member of the National Assembly and the representatives from the Indian High Commission were also present.

CHRISTMAS CELEBRATION AT TROU D'EAU DOUCE

The Council has the tradition to organise activity to celebrate Christmas every year in one Village. For the year 2025, Christmas was celebrated at Trou D'eau Douce on 20 December 2025, Fun Games were organised for the children. Mr Warren Permall also performed at the said activity. Toys and school materials were also distributed among children.

MAHASHIVARATREE FESTIVAL

The District Council of Flacq undertakes works such as maintenance of lighting, cleaning of road borders, provision of flags and poles, patching of roads etc for the Mahashivaratree Festival. It also receives

Pilgrims for Mahashivaratree at Riche Fond,Sebastopol, Pont Lardier(Bel Air) and Camp De Masque by providing fruits, juices and water. The reception of pilgrims was held on 14 February 2026.

HOLI MELA AT CENTRAL FLACQ

A Holi Mela was organised in the District Council Yard on 04 March 2026 in collaboration with the Riche Mare Shivala. Chawtals were performed by Riche Mare Shivala and Camp Ithier followed by a cultural programme.

DONATION AND IMPLEMENTATION OF SOLAR LAMPS PROJECT AT TROU D'EAU DOUCE

Donation and implementation of Solar Lamps Project at Trou D'Eau Douce is a project where solar lamps were donated by Mr Eric LEAL of Leal Group and the "Groupement Pour Le Soutien - Trou D'eau Douce" and an official ceremony was held on 28 March 2026.

EID GATHERING

An Eid Gathering was organised in the District Council yard in collaboration with the Musjid Kartaba of Riche Mare on 24 April 2026. Naat Recitals, Dua, Qiraat were done by the representatives of the Mosque. A dinner was also served on the occasion to about 1000 persons.

INTER VILLAGE PETANQUE TOURNAMENT

An Inter Village Petanque Tournament was organised on 17 May 2026 at the Belle Mare Public Beach. 47 Teams (Male) and 18 Teams (Female) have participated in the Tournament.

The Prizes were awarded as follows:

Male Category

Winner- BRAMSTHAN

2 Place- MEDINE

3rd Place- QUEEN VICTORIA

4th Place- CENTRAL FLACQ

Ladies Category

Winner- LALLMATIE

2nd Place- B.VERDIERE

3rd Place- POSTE DE FLACQ

4th Place- QUEEN VICTORIA

LAYING OF FOUNDATION STONE FOR THE BON ACCUEIL MULTIPURPOSE SHELTER

The Bon Accueil Multipurpose Shelter is a long-awaited project. The Laying of Foundation Stone for the said project was done on 30 May 2026 in the presence of the Hon Anil Kumar BACHOO, G.O.S.K, MINISTER OF HEALTH AND WELLNESS, The Hon Raviraj Sinha BEECHOOK, MEMBER OF NATIONAL ASSEMBLY, the Hon Chandraprakash RAMKALAWON, MEMBER OF NATIONAL ASSEMBLY and the Chairperson of the District Council of Flacq, Mr D.Kissoon.

OPENING OF MONT IDA MINI SOCCER PITCH AND HEALTH TRACK



INAUGURATION OF BELVEDERE HEALTH TRACK AND CHILDREN GARDEN









INTER VILLAGE PETANQUE TOURNAMENT








FLACQ





CHRISTMAS AT TROU D'EAU DOUCE







BLOOD DONATION AT THE DISTRICT COUNCIL OF FLACQ IN CONTEXT OF 125TH BIRTH ANNIVERSARY OF SIR SEEWOOSAGUR RAMGOOLAM




INTEGRITY SERVICE EQUITY
THE DISTRICT COUNCIL
AWARD CEREMONY
Components of Blood
Red Blood Cells
Red blood cells carry oxygen to tissues and remove carbon dioxide, ensuring vital functions and overall well-being
White Blood C
MINISTRY OF HEALTH AND WELLNESS
NATIONAL BLOOD TRANSFUSION SERVICE



Reception of pilgrims at Camp de Masque and Riche Fonds for Mahashivaratree






THE DISTRICT COUNCIL OF FLACQ
THE VILLAGE COUNCIL OF LALLMATIE
& THE VILLAGE COUNCIL OF ST JULIEN VILLAGE
WELCOMES PILGRIMS OF MAHASHIVRATREE
JACK&
JONES


THE DISTRICT
COUNCIL OF FLACQ
Welcomes
You

DIVALI NITE AT LALMATIE





INAUGURATION OF THE POSTE DE FLACQ MINI 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.

177 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

ENVIRONMENT

4.1 Bareland

Overgrown vegetation is associated with many problems, which if ignored, can be disastrous to our community. Overgrown plots of lands with unknown owners have been cleaned by this Council. Green spaces are being cleaned by Inhouse Labour of this Council

Notices are being served upon owners of overgrown barelands

The Health Office of Bel Air & Flacq (MOH) was contacted on 03.04.2026 and a list of overgrown plots of land (statement of nuisance) was submitted to this Council for necessary cleaning. Needful is being done accordingly. A follow up is being done by Health Inspectors.

A meeting with officers of Ministry of Health and Wellness (Health Office Flacq and Bel Air) and Police de Environment was held on 10.04.2026 regarding status and measures to be taken to mitigate the cases of Chikungunya and Leptospirosis. During the meeting, the officer representing Police de L'Environnement informed that they will initiate action on any wreck vehicle found on roadsides/pavement and barelands.

A WhatsApp group has been created for ease of communication and for follow up with the Health Office.

In addition, a survey on wreck vehicles in the jurisdiction of the District Council of Flacq was carried out by Health Inspectors and same has been forwarded to Police de L'Environnement and the Police Headquarters for necessary action at their end.

MOH provided pamphlets to this Council and same was distributed in the markets/fairs and schools for sensitization on Chikungunya and Leptospirosis.

In the context of the increasing risks associated with Chikungunya and Leptospirosis, an email was sent to government schools and colleges to take all necessary preventive measures within the school premises. They were requested to ensure that roofs, gutters, and all elevated structures are kept clean

at all times, and that there is no accumulation of stagnant water which may serve as breeding sites for mosquitoes.

Also, the school yard and surrounding environment should be maintained in a clean and sanitary condition. All refuse, undergrowth, and potential rodent harborage areas should be promptly removed so as to prevent the proliferation of mosquitoes and breeding of rodents.

Sensitisation Clip on “Enforcement Action” regarding Cleaning and Maintenance of Bareland, Cleaning of drains, canals, rivers and watercourse and Improving Cleanliness (Littering and Illegal Dumping) has been created and is being displayed on the screen at the Reception Section and same will be posted on our Website.

12 employees from Mauri Facilities Management Co. Ltd have been posted in this Council for cleaning works in context of Chikungunya and Leptospirosis as from Monday 27.04.2026.

Two dedicated teams have been set up to clean the open drains in the jurisdiction of Flacq District Council.

Site Bel Air Riviere Seche

Bare land Before Cleaning:



Bare land After Cleaning:



Site Bel Air Riviere Seche Near College SSS

Bare land Before Cleaning:



Bare land After Cleaning:



4.1.1 Actions initiated on overgrown barelands

No. of warning notices served for cleaning of barelands - 566

No. of barelands cleaned by the council- 570

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 13 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.

Herbicide Spraying

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

Pick up van (On Roster Basis morning and afternoon)	Motorised Sprayer	Two driver (1 morning and 1 afternoon)	Four Chemical sprayer Operator(2 morning and 2 afternoon)

The Council has the responsibility for 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 & Crematoriums

There are 21 BGAs posted in the cemeteries and 7 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 2025 to June 2026

Laventure Crematorium	230
Beau Champ Crematorium	232
Medine Crematorium	280
TOTAL	*742*

No. of Burials in Cemeteries for period July 2025 to June 2026

Trois Illots Cemetery	124
Trou D'Eau Douce Cemetery	90
Medine Camp De Masque Cemetery	24
Beau Bois Cemetery	52
Flacq Point Cemetery	19
Choisy Cemetery	3
Sebastopol Cemetery	4
TOTAL	316

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

1. Bulky Waste Campaign






THE DISTRICT COUNCIL OF FLACQ


THE DISTRICT COUNCIL OF FLACQ

2. Special Cleaning in context of World Clean Up Day






HUAWEI nova Y73
50MP AI CAMERA


Samsung Galaxy A06 5G

3. Collection of used tyres





4. Green Waste &Lopping of branches





5. Cleaning of Bareland





6. Rodent Control





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 2025 TO JUNE 2026

Approved by Council at its Meeting of 28.10.2026

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The DISTRICT COUNCIL OF FLACQ					
STATEMENT OF FINANCIAL POSITION AS AT 30 JUNE 2026					
	Notes	**30 JUNE 2026**		**30 JUNE 2025**	
ASSETS		**Rs**	**Rs**	**Rs**	**Rs**
Current Assets					
Cash And Cash Equivalents	**5**	-51,338,833		6,745,561	
Short Term Investment	**5.1**	27,000,000		27,000,000	
Receivables From Exchange Transactions	**6.1**	6,662,365		9,318,909	
Receivables From Non-Exchange Transactions	**7.1**	3,844,500		3,653,969	
Inventories	**8**	4,718,686		5,086,489	
Total Current Assets			***-9,113,282***		***51,804,928***
Non Current Assets					
Long Term Receviables From Exchange Transactions	**6.2**	11,589,455		8,404,649	
Long Term Receivables From Non Exchange Transactions	**7.2**	12,116,805		11,224,957	
Intangible Assets	**9**	0		11,645	
Property, Plant And Equipment	**10.1**	797,307,164		818,265,822	
Total Non-Current Assets			***821,013,424***		***837,907,073***
TOTAL ASSETS			**811,900,142**		**889,712,001**

LIABILITIES					
Current Liabilities					
Trade And Other Payables From Exchange Transactions	**11.1**	14,564,604		37,652,281	
Sundry Deposits Account	**12**	3,543,382		3,289,770	
Employee Benefits Obligations	**13.1**	31,072,915		15,731,546	
Payment received in advance	**14**	0		0	
Total Current Liabilities			***49,180,901***		***56,673,597***
Non Current Liabilities					
Trade And Other Payables From Exchange Transactions	**11.2**	5,890,046		7,816,921	
Employee Benefits Obligations	**13.2**	93,218,745		103,173,470	
Retirement Benefits Obligation	**13.3**	477,675,029		400,201,022	
Total Non-Current Liabilities			***576,783,820***		***511,191,413***
TOTAL LIABILITIES			**625,964,721**		**567,865,010**
NET ASSETS AND EQUITY			**185,935,421**		**321,846,991**
EQUITY					
General Fund		627,738,783		627,738,783	

Revenue Reserves		-441,803,362		- 305,891,792	
TOTAL NET ASSETS/ EQUITY			**185,935,421**		**321,846,991**

Approved by Council at its Meeting of 26.10.26

D. KISSOON

CHAIRPERSON

J.F.Dorestan

CHIEF EXECUTIVE

Note:" The notes on page 126-141 form part of the financial statements."

STATEMENT OF FINANCIAL PERFORMANCE
For the year ended 30 June 2026

	Notes	30 JUNE 2026		30 JUNE 2025	
		Rs	Rs	Rs	Rs
Revenue From Non-Exchange Transactions					
Government Grants	**15**	413,713,041		409,443,724	
Government Capital Grants	**16**	48,728,236		96,774,992	
Fines, Penalties and Surcharges	**17**	200,000		250,000	
Trade Fees		18,512,256		18,063,100	
Advertising and Publicity Fees		3,495,689		2,503,003	
Other Income	**18**	1,353,943	486,003,166	1,380,125	528,414,944
Revenue From Exchange Transactions					
Rental Income	**19**	23,363,657		23,711,651	
Interest Income	**20**	1,336,887		1,936,250	
Bus Toll Fee		1,139,100		631,824	
Building and Land Use Permit Fee	**21**	15,542,455		5,366,633	
Other Income	**22**	7,253,906	48,636,005	5,475,306	37,121,664
Total Revenue			**534,639,171**		**565,536,608**
Expenses					

Compensation Of Employees	**23**	357,400,137		327,251,684	
Renumeration of Councillors	**24**	21,450,120		21,449,463	
Utilities Costs	**25**	43,126,992		42,210,240	
Motor Vehicle Expenses	**26**	15,630,749		19,448,090	
Repairs and Maintenance	**27**	24,721,604		15,432,039	
Cleaning and Security Services and related expenses	**28**	69,551,717		37,770,828	
Grants and Subsidies	**29**	8,065,764		1,792,800	
Sports, Social, Welfare and Cultural activities	**30**	5,948,351		3,909,588	
Professional and Legal Fees	**31**	1,499,875		1,242,200	
General Expenses	**32**	9,643,610		15,758,868	
Depreciation and Amortisation	**10**	71,503,033		70,755,731	
Total Expenses			**628,541,952**		**557,021,531**
DEFICIT			**-93,902,782**		**8,515,077**

DISTRICT COUNCIL OF FLACQ			
Statement of Changes in Net Asset/Equity			
For the year ended 30 June 2026			
	General Fund	**Revenue Reserves**	**TOTAL**
	Rs	**Rs**	**Rs**
Balance as at 30 June 2025 brought forward	**627,738,783**	**-305,891,792**	**282,383,468**
Surplus for the period		-93,902,782	-93,902,782
Adjustment in stock		-367,801	-367,801
Prior year adjustment		0	0
Remeasurement loss in respect of pension liability		-41,640,987	-41,640,987
Balance as at 30 June 2026 brought forward	**627,738,783**	**-441,803,362**	**185,935,421**
PREVIOUS YEAR'S COMPARATIVE			
Balance as at 30 June 2024 brought forward	**0**	**0**	**0**
Surplus/(deficit) for the period		12,091,224	12,091,224
Adjustment in stock		-1,317,493	-1,317,493
Remeasurement Gain in respect of pension liability		92,985	92,985
Adjustments for retention money		34,628,632	34,628,632
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 2025 brought forward	**627,738,783**	**-345,355,315**	**282,383,468**

THE DISTRICT COUNCIL OF FLACQ
CASH FLOW STATEMENT
FOR THE YEAR ENDED 30.06.2026

		30 JUNE 2026		30 JUNE 2025	
CASH FLOW FROM OPERATING ACTIVITIES	**Notes**	**Rs**	**Rs**	**Rs**	**Rs**
Receipts					
Government Grant		403,979,038.61		409,443,724	
Government Capital Grants		54,517,239.02		88,226,424	
Fines, Penalties and Surcharges		200,000.00		250,000	
Rental Income		18,020,688.40		16,064,089	
Interest Income		1,416,692.27		1,469,416	
Building and Land Use Permit Fee		15,542,455.08		5,366,633	
Other Income		13,741,364.33		6,212,979	
Trade Fees		18,512,256.43		17,990,725	
Advertising and Publicity Fees		2,096,225.00		2,503,003	
Bus Toll Fee		1,139,100.00		833,026	
			529,165,059	0	548,360,018
Payments					
Compensation Of Employees		294,552,815.27		274,204,291	
Renumeration of Councillors		21,450,120.24		21,461,463	
Grants and Subsidies		7,964,414.20		1,737,675	
General Expenses		8,615,355.03		8,445,791	
Utilities Costs		42,185,798.85		50,765,998	
Motor Vehicle Expenses		13,366,655.25		15,540,242	
Repairs and Maintenance		19,667,525.50		18,390,737	

Cleaning and Security Services and related expenses		45,536,665.20		35,968,393	
Sports, Social, Welfare and Cultural activities		4,770,730.79		4,729,964	
Professional and Legal Fees		898,525.00		621,400	
Sick Leave paid		7,894,639.62			
Passage Benefits paid		7,650,991.95			
Other Payments		26,408,161.46	500,962,398	51,861,083	483,727,037
Net cash flows from operating activities			**28,202,661**		**64,632,982**
CASH FLOWS FROM INVESTING ACTIVITIES					
Purchase of Property, Plant & Equipment		- 84,524,054.22		-95,995,912	
Car loan		-1,763,000.00		-3,072,000	
Net cash flows used in investing activities			**-86,287,054**		**-114,067,912**
CASH FLOW FROM FINANCIAL ACTIVITIES					
Investment Redeemed		0		-15,000,000	
Net cash flows used in financing activities					0

NET INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENTS			**-58,084,393**		**-49,434,930**
Cash and Cash Equivalents at 01 July 2025	5		33,745,561		83,180,491
Cash and Cash Equivalents at 30 June 2026	5		**-24,338,833**		**33,745,561**

Notes to Cash Flow Statement for the year ended 30 June 2026.

(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:

		30JUNE 2026	30 JUNE 2025
SBM Bank		-51,363,604	6,719,968
Maubank LTD		24,771	25,593
Investments in Fixed Deposits		27,000,000	27,000,000
		-24,338,833	**33,745,561**

Property, Plant and Equipment (PPE)

During the year 2025-2026 PPE acquired on cash basis was Rs 84,524,054.22

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

Surplus		- 93,902,782.00	8,515,077
Add/Less Non Cash Items			
Depreciation		71,503,033	70,755,731
Increase in Receivable		1,610,641	3,850,992
Stale cheques		1,063,567	910,749
Sundry Deposits		253,612	1,036,892
Decrease in Payables		- 25,014,552	-39,687,964
Provision for Employees Benefits (passage, sick and vacation leaves)			4,314,705
P&L Charges on Pension Fund		41,640,987	34,770,021
Decrease in Inventories		-367,803	-1,317,493
Non-current assets purchased from recurrent budgets vote items		- 472,062	-477,412
Vehicle Donated		- 3,945,000	-8,548,568
Investment Reedeemed			15,000,000
Employees Obligation -Funded &Unfunded		35,833,020	-24,489,748
Net cash flows from operating activities		**28,202,661**	**64,632,982**

Statement of Comparison of Budget and Actual for the year ended 30 June 2026

	Original Budget	Adjustment / Virement	Final Budget	Actual	Difference	
	Rs	Rs	Rs	Rs	Rs	
Revenue From Non-Exchange Transactions						
Government Grants	372,000,000		372,000,000	413,713,041	-41,713,041	
Trade Fees	20,257,000		20,257,000	18,512,256	1,744,744	Fees collected by CBRD
Advertising and Publicity Fees	2,504,000		2,504,000	3,495,689	-991,689	Advertisement removed
Revenue From Exchange Transactions			0		0	
Rental Income	16,081,000		16,081,000	23,363,657	-7,282,657	Stall holders not paying market fees on time
Interest Income	606,000		606,000	1,336,887	-730,887	Increase in interest rates on Government of Mauritius Treasury Certificates
Bus Toll Fee	1,078,000		1,078,000	1,139,100	-61,100	Bus owners reluctant to pay fees

Building and Land Use Permit Fee	5,000,000		5,000,000	15,542,455	-10,542,455	Depend on the number of applications for building permits
Other Income	6,174,000		6,174,000	7,253,906	-1,079,906	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	**423,700,000**		**423,700,000**	**484,356,991**	**-60,656,991**	
Expenses						
Compensation Of Employees	270,692,000		270,692,000	357,400,137	-86,708,137	Posts not filled during the year
Renumeration of Councillors	20,088,000		20,088,000	21,450,120	-1,362,120	Based on actual number of Councillors holding office during the year

Utilities Costs	46,834,000		46,834,000	43,126,992	3,707,008	As per bills processed during the year
Motor Vehicle Expenses	16,820,000		9,700,000	15,630,749	-5,930,749	Repairs undertaken but not yet paid by the year end
Repairs and Maintenance	7,000,000		7,000,000	24,721,604	-17,721,604	Repairs & maintenance undertaken but not yet paid by the year end
Cleaning and Security Services and related expenses	53,195,000		53,195,000	69,551,717	-16,356,717	Accruals for May/June 2023 paid in next financial year
Grants and Subsidies	875,000		875,000	8,065,764	-7,190,764	
Sports, Social, Welfare and Cultural activities	4,796,000		4,796,000	5,948,351	-1,152,351	Activities were held with reduced cost
Professional and Legal Fees	1,800,000		1,800,000	1,499,875	300,125	Depend on number of Court cases
General Expenses	1,600,000		8,720,000	9,643,610	-923,610	Expenses were monitored
Total Expenses	**423,700,000**	**0**	**423,700,000**	**557,038,919**	**-133,338,919**	
Surplus / (Deficit)				**(72,681,928)**	**72,681,928**	

Statement showing Reconciliation of Actual Cash Flows with Financial Statements for the year ended 30 June 2026

	30.06.26
Payments	Rs
Actual amount on comparable basis as presented in the Budget& Actual Comparative statement	557,038,919
Add non-cash expenses- Depreciation and amortisation	71,503,033
Actual amount in the statement of Financial Performance	628,541,952
Receipts	
Actual amount on comparable basis as presented in the Budget& Actual Comparative Statement	484,356,991
Grants not included in budget	48,728,236
Deduct item classified differently in budget	1,553,944
Actual amount in the Statement of Financial Performance	534,639,171

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 2026.

- **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.

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-Impairement 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

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).
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

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 2025-2026 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

(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 that 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 form 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) Capitalization 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.

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 life and depreciated accordingly. The replacement cost includes major cost of inspection and capitalized 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%

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.

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.

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

Subsequent to initial recognition financial assets are measured based on their respective classification. They are classified into four categories namely: financial assets measured at fair value through surplus or deficit, held-to-maturity investments, loans and receivables, and available-for-sale financial assets.

Financial Assets at Fair Value through Surplus or Deficit

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

Held-to-maturity investments

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

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

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

Available-for-sale financial assets

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

Loans and receivables

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

Impairment of financial assets

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

FINANCIAL LIABILITIES

Financial liabilities are classified at fair value through surplus or deficit 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.

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.

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 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.

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

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

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

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

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 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 change s 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.