



Annual Report

2022-2023



THE DISTRICT COUNCIL OF GRAND PORT

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CHAIRPERSON'S STATEMENT



It is much pleasure that I am presenting the Annual Report for the District Council of Grand Port for the financial year 2022/2023. With its limited resources, the Council has been able to provide services as laid down in the LGA 2011 to the 24 villages within its jurisdiction.

Looking back to the financial year 2022/2023, several achievements can be highlighted in addition to the services provided such as

- Successful implementation of several capital projects
- Purchase and distribution of bins

This Council also has several ongoing projects which will be completed in year 2023/2024 and is anticipating to come up with new projects.

I seize this opportunity to thank the Vice Chairperson District Council, my colleagues District Councillors, the Chairpersons and Vice Chairpersons of the 24 Village Councils for their support and dedication.

Rajeev Kumar Jangi
Chairperson

THE CHIEF EXECUTIVE'S STATEMENT

I have the pleasure to present the Annual Report for year 2022/2023 for the District Council of Grand Port..

With its limited resources in terms of human resource and equipment, the District Council of Grand Port has during the financial year 2022-2023, managed to fulfil its statutory duties to the maximum with the support of the Chairperson, the Head of Departments and other supporting staff.

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

I would therefore seize this opportunity to thank the Chairperson of the District Council and all staff for their unflinching support and collaboration in realizing the goals and objectives of the Council.

D. Reechaye
Chief Executive

PART 1

1.1 History and Profile

The District Council of Grand Port which is located in the south-east part of Mauritius was created as a separate body corporate under the Local Government Act 2011, but officially established in 2013 following the split of the then District Council of Grand Port/ Savanne. The Council area is predominantly agricultural with hectares of sugarcane fields. With recent developments in the Tourism Industry, several hotels, guest houses, restaurants have emerged. Fishing and aquaculture represent other sources of revenue for the locals. The only airport of the Country is also situated in the District Council area.

(i) HISTORICAL DEVELOPMENT OF GRAND PORT

The District of Grand Port is of great historical importance and the history of Mauritius is closely related to Grand Port. It is in this locality that the first European settlers, the Dutch, landed in Mauritius and unsuccessfully tried to establish a colony. Indeed, on 20 September 1598 Dutch captain Van Warwick landed on the shores of Mauritius at Ferney to repair his ships which were damaged by storms and to look for food and fresh water. Forty years later that is in 1638, the Dutch came to settle in Mauritius and built a fort at Vieux Grand Port. They left the island on 1710.

A monument to remind us of the Dutch settlement in Mauritius stands at Ferney. When the Dutch departed, the French came and settled at Grand Port in 1722. The island was named Ile de France. Vieux Grand Port was built by Denyon. Also, Mahebourg was built by the last French Governor of Ile de France, Decaen, at the mouth of River La Chaux and was named after Mahé de Labourdonnais.

The French also built a fort at Ile de la Passe. In 1810, the famous battle of Vieux Grand Port between the French and the English took place. Many items and artefacts such as canons, bullets, haul of magicienne battleship and porcelain related to the battle are displayed at the National History Museum of Mahebourg.

Developments around the island and at Grand Port during the various colonies were mostly effected by slaves who chose to stay along the coast after the abolition of slavery in 1835. A monument to commemorate the abolition of slavery stands at Pointe Canon, Mahebourg.

The Grand Port ruins have been restored and are an important tourist attraction. The first capital of the island was situated in the district before being moved to Port Louis, under French rule.

(ii) National Heritage Sites within the jurisdiction as per the National Heritage Fund

SN	SITE NAME	LOCATION
1	Chateau Riche en Eau	Royal Road, Riche en Eau
2	Dutch Monument	Royal Road, Ferney (next to Ferney Bridge)
3	Fort Frederik Henrik Historical	Royal Road, Vieux Grand Port
4	Fossil remains of any animal, bird or plant that may have been found or may be found overground or underground in the area of Mare Aux Songes	Mare aux Songest, Mon Desert Mon Tresor, Omnicane
5	Grand Port Battle Memorial	Pointe des Regates (Mahebourg Waterfront)
6	Gunpowder Magazine	Within the compound of the Open-Air Theatre, Pointe Canon
7	Ile de la Passe	
8	lighthouse	
9	Maison Historique de Grand Port- (National History Museum)	Royal Road, Mahebourg
10	Monument aux Esclaves	Within the compound of the Open-Air Theatre, Pointe Canon
11	Monument facing Railway station (Wreck of Crysolite Monument)	Mahebourg Bus Station
12	Monument to commemorate entry of sugar cane	Royal Road, Ferney
13	Old Cemetery	Cemetery Road, Old Grand Port
14	Old Disused chimney	Camp Ramphul Street, St Hubert
15	Old French Batteries (Batterie de la Reine);	Royal Road, Vieux Grand Port. The site is divided into 2; the powder magazine and the ruins of the battery.

		Part of the site is located opposite the Police Station and powder magazine is located near main road French Batteries
16	Remains of Old French Battery (Batterie Bourgogne)	Royal Road, Anse Petit Sable (Waterfront)
17	Ruins of 1939-45 war buildings on top of the promontory, overlooking the whole of South East Coast	Royal Road, Pointe du Diable
18	Ruins of French Batteries	Royal Road, Pointe du Diable
19	Shri Simhadri Appanah Alayam	Royal Road, Beau Vallon
20	Tour Hollandais	Royal Road, Old Grand Port

(iii) LOGO OF THE DISTRICT COUNCIL OF GRAND PORT



The logo has been designed as a coat of arms and highlight site historical landmarks and attractions of the Grand Port District, namely: the landing of the Dutch, the famous battle of Vieux Grand Port, the SSR international airport and the slavery memorial including the rich fauna of and the unique attractions of this multi-faceted district.

The blue lagoon with its handful of islets, the legendary Mahebourg regatta and the fortresses that once protected this part of the island enhance the overall aesthetic look. The main image icon is itself surrounded, as if protected, by the words ‘District Council of Grand Port’ illustrated in a simple and legible typography that adds a touch of class to the logo.

(iv) TWINNING

The District Council of Grand Port is twinned with:

- 1.0 The Borough Council of Spelthorne, United Kingdom – 19 May 2009
- 2.0 District of Baie Lazare Republic of Seychelles – 23 April 2010
- 3.0 Commune Rurale de Tsiarafahy, Madagascar – 23 September 2014
- 4.0 City of Quingdao, Republic of China – 14 May 2016

(v) BEST TOURISM VILLAGE

The Village Council of Old Grand Port was awarded the best Tourism Village by the United Nation World Tourism Organisation in December 2021

Best Tourism village is global initiative by the UNTWO to highlight those villages where tourism preserves cultures and traditions, celebrates diversity, provides opportunities and safeguards by diversity.

(vi) VILLAGES

According to the Local Government Act 2011, a District shall, for the purposes of local government, be administered by a local authority which shall be known as a District Council. Each District Council shall be responsible for overseeing the administration of the villages respectively assigned to it in Part I of the Fourth Schedule of the LGA 2011 and thus the District Council of Grand Port has under its jurisdiction 24 villages.

SN	Villages	SN	Villages
1	Bambous Virieux	13	New Grove
2	Bananes	14	Nouvelle France
3	Beau Vallon	15	Old Grand Port
4	Bois des Amourettes	16	Petit Bel Air

5	Camp Carol	17	Plaine Magnien
6	Cluny	18	Quatre Soeurs
7	Grand Bel Air	19	Riviere des Creoles
8	Grand Sable	20	Rose Belle
9	Mahebourg	21	Saint Hubert
10	Mare D'Albert	22	Seizieme Mille
11	Mare Tabac	23	Trois Boutiques (Union Vale)
12	Midlands	24	Union Park

The number of inhabitants within the administrative area of Grand Port is approximately 116,131 as per census carried out by the Central Statistics Office and detailed below:

SN	VILLAGE COUNCIL AREA	STATISTICS AS at 01 JULY 2020
1	Bambous Virieux	1,520
2	Bananes	669
3	Beau Vallon	7,018
4	Bois des Amourettes	1,911
5	Camp Carol	2,430
6	Cluny	1,575
7	Grand Bel Air	1,564
8	Grand Sables	2,219
9	L'Escalier East	7,884
10	Mahebourg	15,426
11	Mare d'Albert	4,743
12	Mare Tabac	2,775
13	New Grove	11,023
14	Nouvelle France	7,283
15	Old Grand Port	3,017
16	Petit Bel Air	1,205
17	Plaine Magnien	10,615
18	Riviere des Creoles	3,116
19	Rose Belle	12,232
20	St. Hubert	3,206
21	Trois Boutiques	5,012
22	Union Park	4,988
23	Quatre Soeurs	3,397
24	Midlands	3,333
25	16eme Mille	3,381
	Total Population	116,131

Mission/Purpose, Vision and Values

Our Mission

To ensure that The District Council of Grand Port fulfils its statutory commitments effectively and efficiently and the area it serves becomes a better place to live in.

Our Vision

To promote a prosperous and developed society in an enabling environment where citizens are able to achieve their full potential, in full enjoyment of their human rights, with due respect to gender equality.

To uphold economic, social, cultural and value-based developments.

Our Core Values

We are dedicated to the mission and we commit ourselves with commensurate responsiveness to the needs of our customers by adopting the following guiding factors in our quest:

- ***Integrity:*** Always dealing with our stakeholders and in particular with the public and our colleagues in a fair and ethical manner, gaining trust through our actions.
- ***Respecting people:*** By encouraging a courteous, ethical, honest, fair and equitable workplace. Understanding cultural diversity issues and valuing the views of our interlocutors in the performance of our daily duties.
- ***Valuing staff:*** By training them for providing the highest quality service and giving due recognition to staff performance, encouraging and supporting career development and providing continuous learning.
- ***Professionalism:*** To be committed to work - ethics, confidentiality, impartiality and discipline.
- ***Service Excellence:*** To be committed at every level to provide an excellent service.

- **Teamwork:** To foster team spirit among all employees, departments and the Council for goal achievement.
- **Punctuality:** To be committed to delivering services within the prescribed delay.

Our Commitment

To always maintain a high standard of service, to be diligent in providing facilities to improve the quality of public services offered and ensure that such services respond to the needs and wishes of the citizens as well as to contribute to their well-being and development.

Composition of Council and Standing Committees

(i) Council

The Local Government Act 2011 provides under Section 7(1) for every district to be administered by a local authority which is to be called a District Council. The law also provides that one or two Village Councillor from each Village Council be elected as District Councillor to represent their respective Village Councils at the District Council. Out of the 24 Village Councils 20 have one representative at the District Council and Rose Belle, Mahebourg, New Grove and Plaine Magnien have 2 representatives.

The District Council of Grand Port therefore consists of 28 District Councillors as per list below.

S. N.	Village Councils	Name of District Councillor
1	Bambous Virieux	Mrs. Apollon Chadun Marie Estelle Elisabeth
		Louis Arnold Nadal (as from 22.12.2022)
2	Bananes	Mr. Conahye Ramessur
3	Beau Vallon	Mr. Subli Mahendra (up to Dec 2022)

		Mr. Aristide Louis Christian (as from 15.12.22)
4	Bois des Amourettes	Mr. St Mart Jean Erick
5	Camp Carol	Mr. Doomun Kaviraj
6	Cluny	Mr. Kheddo Sanjiv
7	Grand Bel Air	Mr. Pedre Jean Claude Adrien (Up to March 2023)
		Pallian Mootoo (as from 09.03.23)
8	Grand Sable	Mr. Ramful Ravin
9	Mahebourg	Mr. Seethiah Narain
		Mr. Purseed Prashantsing (up to Dec 2022)
		Mr, Dinmahamed Youssah (as from 19.12.22)
10	Mare D'Albert	Mr, Meetoo Yaugeeraj (up to Dec 2022)
		Mrs. Toolsee Bindhya (as from 23.12.22)
11	Mare Tabac	Mr. Chukoury Dewraj (Up t0o June 2023)
		Mrs Panchoo Brinda (as from 22.06.23)
12.	Midlands	Mr. Bokhoree Dhanraj
13.	New Grove	Mr. Baboolall Angeerah
		Mr. Mattabaddul Sahadeosingh
14	Nouvelle France	Mr. Kowlessur Jwala (up to Dec 2022)
		Mr. Aubeeluck Prithiviraj (as from 14.12.22)
15	Old Grand Port	Mr. Purbhou Shyاملallsingh (up to Dec. 2022)
		Mr. Francois Paul Phiippe (as from 28.12.22)
16	Petit Bel Air	Mr Nunkoo Gowtum
17	Plaine Magnien	Mr. Hoseneea Roopesh
		Mr. Nadal Louis Cursley(up to Dec 2022)
		Mr. Gurib Nazim (as from 15.12.22)
18	Quatre Soeurs	Mr. Jangi Rajeev Kumar
19	Riviere des Créoles	Mr, Nund Sanjiv Kumar
20	Rose Belle	Mrs. Haton Bindhumatee (up to Dec 2022)
		Mr. Hossenbocus Salim Rezah (up to Dec 2022)
		Mr. Jeebun Veejess (as from 20.12.22)
		Mr. Seegobin Megduth (as from 20.12.22)

21	St. Hubert	Mr. Jeeha Preetish
22	16eme Mille	Mr. Balisson Diwan (up to Jan. 2023)
		Mr. Gowreesunkur Bipin (as from 19.01.23)
23	Trois Boutiques	Mr. Gopy Ritesh
24	Union Park	Mr. Hurreeram Sooryadeo

Pursuant to Section 33 of the Local Government Act 2011, the Council elects from the District Councillors, a Chairperson and a Vice Chairperson who will remain in his office for two years except if otherwise warranted by a situation.

The last election for Chairperson and Vice Chairperson of District Council of Grand Port was held on 28 December 2022 and the following were elected.

Mr. Jangi Rajeev Kumar - Chairperson
Hoseneea Roopesh - Vice Chairperson

Council meetings are normally held once monthly and special meetings are convened to discuss matters of specific urgency and importance.

For the period July 2022 to June 2023 12 ordinary meetings of the Council were held as prescribed by law. Special meetings of the Council were held for election of Chairperson and Vice Chairperson on 28 December 2022. The Council also convened 12 Village Council meetings to elect District Councillors.

(ii) Standing Committee

The Council manages its operations through different statutory and working committees. Those which are mandated by law are:

- Executive Committee
- Permit and Business Monitoring Committee
- Procurement Committee
- Safety and Health Committee
- Audit Committee

❖ Executive Committee

The Executive Committee is set up as per Section 47 of the Local Government Act 2011 and comprises of:

- The Chairperson of the District Council as Chairperson of the Committee
- The Vice Chairperson of the District Council

Five other members of the Council who are appointed by the Chairperson of the Council

An executive Committee is responsible for the approval of the procurement of goods and services the value of which exceeds Rs 100,000.-

The Executive Committee which was constituted as follows met 25 times during the year 2022-2023.

Executive Committee – 01 July 2022 to 30 June 2023

1.	Mr. Rajeev Kumar JANGI	Chairperson District Council
2.	Mr. Roopesh HOSENEEA	Vice Chairperson District Council
3.	Mr. Prashantsing PURSEED (up to October 2022)	Member
	Mr. Sahadeosingh Mattabaddul (as from Nov 2022)	Member
4.	Mr. Kaviraj DOOMUN	Member
5.	Mr. Ritesh GOPY	Member
6.	Mr. Jean Claude Adrien PEDRE (up to Feb 2023)	Member
	Mr. Veejess Jeebun (as from March 2023)	Member
7.	Mr. Shyamlallsingh PURBHOU (up to Nov 2022)	Member
	Mr. Dewraj Chukoury (as from Dec 2022)	Member

❖ Permits and Business Monitoring Committee(PBMC)

The Permit and Business Monitoring Committee(PBMC) is set up pursuant to Section 115 of the Local Government Act 2011 as subsequently amended. The Committee consists of:

- a. The Chairperson or Vice Chairperson of the District Council
- b. 4 Councillors designated by the Chairperson
- c. The Chief Executive
- d. The Head of Land Use and Planning, Public Infrastructure and Public Health Departments

The Permit and Business Monitoring Committee meetings are generally held on a weekly basis. Hearings are also scheduled in case of objection for any application for Building and Land Use Permits to give opportunity to both the complainant and the applicant to give their views and justification.

During the year 2022-2023 the PBMC met for 58 sittings and was constituted of the following members.

❖ Procurement Committee

The Public Procurement Act provides for setting up of a procurement committee to determine all matters pertaining to the procurement of goods and services for the value not exceeding Rs 100,000.- Where the value of the goods or services is above the threshold of Rs 100,000.- same is submitted to the Executive Committee for approval.

The composition of the Procurement Committee is as follows:

1	Mr. R. Jangi	Chairperson District Council
2	Mr. P. Jeeha	Member (Councillor)
3	Mr. M. Subli Mr K. Doomun Mr L.C. Aristide	Member (Councillor) – up to Dec 2022 Member (Councillor) – as from 22 to 27 Dec 2022 Member (Councillor) – as from Jan 2023
4	Mr. N. Seethiah	Member (Councillor)
5	Mr. S. Hurreeram	Member (Councillor)
6	Dr S. Peerthum Mr. D. Reechaye	Member (Chief Executive, District Council) – up to Feb 2023 Member (Chief Executive, District Council) – as from Feb 2023
7	Mr. S. Busawon	Member (Chief Health Inspector, District Council)
8	Mr. D. Koonjul	Member (Head, Land Use and Planning Department)
9	Mr. M.K. Bhoyrag	Member (Head, Public Infrastructure Department)

- The Chief Executive or the Deputy Chief Executive
- The Financial Controller

- One Head of Department

The Committee met for 86 sittings during the year 2022-2023.

❖ **Safety and Health Committee**

The District Council of Grand Port has set up a Safety and Health Committee as per Section 21 of the Occupational Safety and Health Committee which constitute of representatives of both management and employees. Meetings are generally held once every two months.

❖ **Audit Committee (AC)**

Audit Committee have been set up to Assist the Chief Executive in the monitoring and reviewing of both the control mechanism and governance processes. Some of the objectives of the Audit Committee are

- to review and monitor the internal control and risk management system and promote good governance in the organisation.
- Ensure that the criticism and weaknesses levelled by the National Audit Office in its Management letter are being addressed.

The Audit Committee is composed of three members nominated by the Chief Executive and approved by the Ministry of Local Government and Disaster Risk Management.

Members of the Audit Committee for Financial year 2022/2023

Mrs S. Domun-Fagoonee	-	Deputy Chief Executive (Chairperson)
Mr H. Ramphul	-	Assistant Chief Executive (Member)
Mr R.P. Munien	-	Chief Health Inspector (Member)
Ms K. Sinanna	-	Committee Clerk (Secretary)

Line of Reporting of the Audit Committee

- The independency and transparency in consultation and reporting should at all time prevailed.
- An Audit Plan/Action Plan with result driven should be prepared by the AC, in close collaboration with the Accounting Officer and approved by the Parent Ministry.
- The Audit Plan shall enclose the followings.to ensure the common objective of the several Audit Guidelines.
 - ✓ The consideration of the Audit Report queries.
 - ✓ The report of the Internal control and/or Internal Audit.
 - ✓ The Audit Plan should be approved by the parent Ministry.
 - ✓ Any third-party query which deemed fundamental for investigation and examination.
 - ✓ Issues pertaining to short collections and/or overspending.
 - ✓ Any issue which the Parent Ministry may request its inclusion within the Audit Plan.
 - ✓ The report should be submitted to Accounting Officer and copied to Parent Ministry.
 - ✓ Any conflicting interest should be reported to Accounting Officer and copied to parent Ministry
 - The AC shall undertake a formal regular and rigorous evaluation of its own performance and triggered with a annual report to be submitted to Accounting Officer and the Ministry.

Responsibility and authority of the AC.

- The AC may consult third party stakeholder, if the need is felt.
- Carry out interviews, walk-through audit.
- Interview and questions officers relating to issue under audit.
- Ascertain and ensure that the guidelines are strictly adhered to.
- Ensure that the Audit Plan is timely implemented.
- To be compliant with the requirement of the National Code of Corporate Governance and ensure its application.

- Regular or periodical reviews of own performance with regards to action plan, TOR if any and set targets.
- The annual report should highlight issues of the AC.
- Ensure and ascertain that the system is triggered to prevent and avoid any potential fraud and irregularities.
- Finally, the AC should ensure the implementation of ICAC recommendation to avoid any space for any potential corruptive practice
- The AC ,being an integral part of the public accountability and governance shall also follow the Audit Committee Charter

Performance Contract

- I. A formal agreement between the Chief Executive and the AC was signed on the performance contract.
- II. Performance indicators of the AC are based on the followings.
 - Reduction in Audit queries
 - Measurement and time bound achievements of the set targets.
 - Improvement in internal control.
 - Status of Implementation of recommendations of AC
 - As pointed out above to ensure implementation of risk-based audit

The Audit Committee of the District Council of Grand Port met on 6 occasions during the financial year 2022-2023 and made recommendations on the following issues:

- Management letter of National Audit Office
- Report from Internal Auditor on shortcomings identified
- Records of Village Councils for financial year 2021-2022
- Issues related to human resource on car loan and mileage records
- Reports on night checks over the provision of security services

(iii) Working Committee

Apart from statutory committees, the Council has also set up working committees with the aim to better monitor its day-to-day operations. The following working committees have been set up:

- Public Health Committee
- Public Infrastructure Committee
- Welfare Committee

These working committees have a membership of 7 Councillors including the Chairperson and the Vice Chairperson of the District Council.

The meetings of the working committees are as far as possible scheduled once monthly.

Committees are expected to schedule meetings on a monthly basis as far as possible. These committees have no delegated powers and each committee is constituted on basis of its respective Terms of Reference as set by the Council. The minutes of proceedings of the working committees are tabled at the Council meeting for approval.

❖ Public Health Committee

The following falls under the responsibility of the Public Health Committee:

- scavenging programme for the District Council area
- upkeep of cemeteries, incinerators and cremation grounds.
- management of markets, fairs, hawkers, public toilets, traffic centres and places of public entertainment.

The Public Health Committee comprised of the following members during period July 2022 to June 2023.

Public Health Committee from 01 July 2022 to 30 June 2023

1	Mr. J.C.A Pedre	Chairperson (up to Feb 2023)
	Mrs B. Toolsee	Chairperson (as from Jan 2023)
2	Mr. L.Christian Nadal	Vice Chairperson (up to Dec 2022)

	Mr L. Arnold Nadal	Vice Chairperson (as from Jan 2023)
3	Mr. R. K. Jangi	Chairperson District Council
4	Mr. R. Hoseneea	Vice Chairperson District Council
5	Mrs. B. Haton Mr. M. Palian	Member (up to Dec 2022) Member (as from May 2023)
6	Mr. D. Balisson Mr. N. Seethiah	Member (up to Dec 2022) Member (as from Jan 2023)
7.	Mr. G. Nunkoo Mr. S. Hurreeram	Member (up to Sept 2022) Member (as from Jan 2023)

Public Infrastructure Committee

The Public Infrastructure Committee has as main responsibility to make recommendations on the following matters and submit to the Council for approval:

- Maintenance of District Council assets - buildings, kiosks, roads, bridges, drains, street and village name plates, benches etc.
- Maintenance of councils' plants and equipments - vehicles.
- provision and maintenance of street lighting.
- provision and maintenance of septic tank, absorption pits and other infrastructure.
- Implementation of infrastructural projects
- Any other matter related to Public Infrastructure Department

Members of Public Infrastructure Committee from 01 July 2022 to 30 June 2023

1	Mr R. Gopy	Chairperson Public Infrastructure Committee
2	Mr S. Hurreeram	Vice Chairperson Public Infrastructure Committee
3	Mr R. Jangi	Chairperson District Council
4	Mr R. Hoseneea	Vice Chairperson District Council
5	Mr D. Chukoury (up to May	Member

	2023)	
6.	Mr R. Conahye	Member
7	Mr S. Mattabaddul (up to Dec 2022) Mr Y. Dinmahamed (as from Jan 2023)	Member Member

Welfare Committee

The Term of Reference established for the Welfare Committee requires for the latter to consider among others, recommendations regarding:

- Organisation of sports, social, cultural and welfare activities as well as national competitions.
- Public libraries and pre-primary schools
- Maintenance of sport infrastructure, gardens and public places – (mowing mainly)

Welfare Committee from 01 July 2022 to 30 June 2023

1	Mr. R. Ramful	Chairperson
2	Mr. K. Doomun Mr. D. Chukoury	Vice Chairperson (up to Nov 2022) Vice Chairperson (as from January 23 and up to June 2023)
3	Mr. R. Jangi	Chairperson District Council
4	Mr. R. Hoseneea	Vice Chairperson District Council
5	Mr. S.K. Nund	Member
6	Mr. D. Balisson Mrs. B. Toolsee	Member (up to Nov 2022) Member (from Jan 2023 to May 2023)

7	Mr. P. Jeeha	Member (up to July 2023)
	Mr. S. Kheddo	Member (as from August 2023)

PART II

Corporate Governance Report

STATEMENT ON CORPORATE GOVERNANCE

The District Council of Grand Port (DCGP) is a body corporate set up under Section 3 of the Local Government Act 2011. The Council is fully committed to the observance and adoption of the highest standards and the best practices as far as good Corporate Governance is concerned. In this regard, the Council has complied with the provisions of the National Code of Corporate Governance for Mauritius which promotes transparency, integrity in communication and accountability for performance

Governance Structure

The District Council has in place its Council which consists of 28 District Councillors who are each elected by respective Village Councils. The District Council is headed by the Chairperson District Council and the Vice Chairperson from among District Councillors and are in post for a period of two years. The District Council exercises its powers and discharges its responsibilities in accordance to the statutory provisions of the Local Government Act 2011 as amended. Decisions are taken in committees and implemented by the administration in accordance and in compliance with legal and regulatory requirements as set out in the Local Government Act and other relevant legislations.

The core areas through which the District Council has tried to ensure compliance with the above principles of Corporate Governance as prescribed in the recommendations from the Code of Corporate Governance of Mauritius may be demonstrated through the following:

- Taking informed and transparent decisions which are subject to effective scrutiny and managing risk in accordance with the Local Government Act, Roads Act, Town and Country Planning Act, Procurement Act and other relevant legislations.

- While ensuring that decisions are taken in a transparent manner and in line with existing regulations in place, the District Council also ensures that every Council decision or Executive Committee decision is well documented and easily traceable
- Furthermore, necessary actions are being taken to ensure strict compliance with the relevant legislations including the Local Government Act 2011 more particularly Section 50 which spells out the functions of the District Council
- Promoting the values for the authority and demonstrating the values of good governance through upholding high standards of transparency, accountability, prudence, probity equity and democratic concern. All officers are made aware of the Code of Conduct of Public Officers.
- By focusing on the purpose of the authority and on outcomes for the community and creating and implementing a vision for the local area the Council provides services, which are essential for maintaining sound and healthy living conditions within the areas under its jurisdiction.

The Council also organizes and promotes activities in the fields of education, culture, sports and recreation as well as provides amenities aimed at the general well – being of the citizens.

- Councillors and officers working together to achieve a common purpose with clearly defined functions and roles. In fact, the duties of Councillors and Officers have been clearly segregated.
- Developing the capacity and capability of Councillors and officers to be effective
- Enlisting the cooperative participation of local people and other stakeholders to ensure good governance.

The Code should not be considered as an exhaustive document and should be complemented by applicable laws (The Local Government Act 2011 (as amended), the Roads Act, The Local Government Service Commission Act and other relevant legislations) as well as relevant Codes of governance (the Code of Corporate Governance 2016).

PURPOSE

The purpose of the Code amongst others:

- To provide guidance to Council Members and help them recognize and deal with ethical issues; and
- Help foster a culture of honesty and accountability and mechanisms to report unethical conduct.
- To administer the District Council area under its purview while maintaining a high level of accountability, transparency and integrity. These core values are now embedded in the running of the affairs of the Council.
- To set out that there is a clear demarcation between the Council duties and administration. The Council is the Political Head and the Head of Administration is the Chief Executive
- All Committees of the Council are set up in accordance with 45, 47 and 115 of the Local Government Act. Meetings are held according to terms of reference and in accordance to the Standing Orders which have been made under Section 45 of the Local Government Act 2011.
- Set out transparency and accountability as the two basic principles of Corporate Governance, which creates and enhances long-term sustainable value for the stakeholders through ethically driven Councils decision making process.
- The philosophy of the Council on Corporate Governance, is to aim for the attainment of the highest levels of transparency, accountability and ethics, in all the decision-making process and the provision of services as laid down in the Local Government Act, the Roads Act, The Planning Development Act, The Public Procurement Act and relevant legislations.
- Council's approach to Governance adopted balances economic and social goals as

well as individual and communal goals.

- The governance framework is to promote efficient use of resources but equally to provide greater accountability for the stewardship of those resources.
- We believe in the emerging consensus of high standards of Governance that is required to achieve our objectives but not to the detriment of the interest of other stakeholders of the Council.
- The Council has adopted a code of ethics which has been approved by the District Council which is regularly monitored in compliance with its code of ethics.
- The Corporation also has an approved IT policy and an Anti-Corruption Policy duly approved by the board and which provides for Protection of whistleblowers.

Structure of Board and its Committees

The District Council of Grand Port has 28 Councillors who are representatives of the 24 Village Councils. District Council meeting is held at least once monthly and is presided by the Chairperson who has been elected among District Councillors. The Council also set up statutory committees as stipulated by the law, and workings committees which contribute in the smooth running of the Council.

District Councillors should act in good faith and make informed decisions and take policy decisions in the best interests of the Council and inhabitants. They have a responsibility to carry out their duties diligently, in a honest and reasonable manner acting within the scope of their authority. They must consistently attend Council meetings and devote sufficient time to ensure familiarity with the running of the affairs of the Council and environment. District Councillors should ensure observance of confidentiality provisions of non-public information disclosed to them. They must act in a manner which enhances and maintains the reputation of the Council at all times. All District Councillors must abide by the Code of Conduct of Councillors.

Employees of the Council

Recruitment of employees is done by the Local Government Service Commission in accordance to the Local Government service Commission Act 1975 and the Local Government service Commission Regulations. All employees of the Council are therefore appointed by the Local Government Service Commission following report of vacancy from the Council. The duties and responsibilities of employees are stipulated in their respective scheme of service. Salaries and conditions of service are stipulated in the Pay Research Report. The performance of employees is monitored through the performance appraisal system. They are required to abide by the code of conduct of employees.

I. **DEVELOPMENT AND TRAINING**

The District Council earmarks an amount in its annual estimates for the training of its staff and employees. The aim being for continuous education, capacity building and to keep trend with the latest management, and technologies

II. **HEALTH AND SAFETY PRACTICE**

The District Council is fully committed to bring about a health and safety culture within the organization. The District Council maintains very conducive working environment within its premises for higher productivity and the general well-being of the employees and its customers.

The District Council is taking all the necessary measures to ensure that all buildings owned and managed by hold a Fire Certificate.

III. **RETIREMENT**

Retirement and retirement benefits are spelt out in the PRB report and pension are paid according to the relevant provisions of the said report.

Risk Governance and Internal Control

The Council has the duty to maintain an effective Risk Management and Internal Control System. It has an Internal Control Section which is headed by a Principal Internal Control Officer who has the responsibility for the conduct of Internal Audit functions including Risk

Management, System Evaluation, Operational Performance and Programme Based Audit for the Council. It is also required review existing procedures and provide recommendations on procedures that may be set up to mitigate risks and enhance transparency.

The Council in collaboration with ICAC, has also set up an Anti Corruption Committee to prevent corruption and sustain an integrity culture in the organisation.

Reporting with Integrity

Both Financial Statements and Annual Report are prepared and submitted to the Ministry of Local Government after approval of the Council and as per the Local Government Act 2011 as subsequently amended respecting the legal deadline for submission of same. The Financial Statement is prepared in compliance with the International Public Sector Accounting Standards (IPSAS). Necessary information is provided in the annual report for stakeholders to assess the Council's financial position and performance.

Audit

An Audit Committee has been set up by the Council as required by the law. An audit committee is an independent structure. Audit Committee is an integral part of accountability and governance Its aim and function are to support the Chief Executive in the monitoring and reviewing of both the risk control and corporate governance processes that have been established by the Council. It also assists the Chief Executive in ensuring that the most efficient, effective and economic risk control and governance processes are established.

External Auditors are appointed in accordance with section 136 of the Local Government Act 2011 to audit the annual report of the Council.

Parent Ministry

The Ministry of Local Government and Disaster Risk Management which is the Parent Ministry, has an overview on the functioning of the District Council. Local Authorities are required to provide information on a regular basis on their performance. Moreover, meetings are very often convened by the Ministry of Local Government and Disaster Risk Management to whereby issues pertaining to the activities of local authorities are discussed. Local

authorities are also required to seek the approval of the Ministry for all important matters. This implies that the Parent Ministry maintain a certain level of control on local authorities.

PART III

MAJOR ACHIEVEMENTS

THE ADMINISTRATION DEPARTMENT

The Administration Department is the nerve centre of the District Council and has as prime responsibility to coordinate activities of the different departments of the Council as well as exercise administrative and financial control with a view to ensuring efficiency, effectiveness, productivity and sound financial management.

Being the secretariat of the Council, the Administration Department implements all decisions taken by the District Council and Village Council and ensures that all meetings are held within the prescribed delay as required by law. The Chief Executive is the head of the administration and is assisted by one Deputy Chief Executive and three Assistant Chief Executives.

The Administration ensures that

- a) services are provided to the satisfaction of inhabitants
- b) resources allocated to Departments are used judiciously
- c) Council's policies are formulated and implemented within the framework of the Local Government Act and other laws.

The Administration exercises sound administrative and financial control for the implementation of Council's decisions and the delivery of programmes. It ensures amongst others, for the implementation of Local Government policies, goals and objectives in accordance to the Local Government Act and other relevant Legislations.

The administration also initiates and implements programmes aiming at enhancing the overall efficiency and effectiveness of the Council and advising the Council in policy matters.

The Administration Department comprises the following sections:

- The Human Resources Management Section
- Internal Audit Section
- Information Technology Section
- Registry

- Complaint section
- Occupational Safety and Health Section
- Local Disaster Management Unit
- Procurement Section

**LIST OF HEADS OF DEPARTMENT /SECTIONS
JULY 2022 TO JUNE 2023**

NAME	DESIGNATION	REMARKS
Mr. Dheerendra REECHAYE	Chief Executive	07 February 2023 to date
Mr. Sheilendra PEERTHUM	Chief Executive	01 July 2022 to 06 February 2023
Mrs. Bibi Farozia OOZEER	Deputy Chief Executive	05 May 2023 to date
	Assistant Chief Executive	28 March 2023 - 04 May 2023
Mrs Shamanta DOMUN-FAGOONEE	Deputy Chief Executive	01 July 2022 to 10 April 2023
Mr. Vikash SEERUTHEN	Financial Controller	
Mr. Mahesh Kumar BHOYRAG	Head, Public Infrastructure Department	
Mr. BEEDASY Bashir Aslam	Head, Land Use and Planning Department	14 August 2023 to date
Mr. Dharam KOONJUL	Head, Land Use and Planning Department	01 July 2022 to 13 August 2023
Mr. Sanjayesingh BUSAWON	Ag Chief Health Inspector	01 July 2022 to 13 August 2023
Mr. Kevin JAUNKEEPERSAD	IT Officer/ Systems Administrator	
Mrs. J. KURMALLY Zeenat-UI- Firdaus	Human Resource Management Officer	
Mr. Harish RAMPHUL	Assistant Chief Executive	
Mr. Ramruttun AUBEELUCK	Internal Auditor	
Miss Chitraneer RAMOO	Ag. Principal Welfare Officer	01 July 2022 to 22 January 2023
Mrs. Swastee JANKEE	Principal Welfare Officer	23 January 2023 to date
Mrs Seeta SEMBHOO	Safety & Health Officer/ Senior Safety & Health Officer	01 July 2022 to 11 June 2023

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

The Human Resource Management Section of this Council is manned by a Human Resource Management Officer who is assisted by an Acting Human Resource Officer and 2 Management Support Officers. These Officers work as a very dynamic and pro-active team. The Human Resource Management section is primarily concerned with how people are managed within the District Council focusing on its Human Resource policies and systems.

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

- Human Resource 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 Human Resource Practices with performance
- Discipline - applications of Human Resource policies, rules, regulation & procedures in a consistent manner.

i) 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 and creation of new posts in the budget.

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

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

Sn	Grade	Male	Female	Total
1	Deputy Chief Executive	Nil	1	1
2	Head Attendant	1	Nil	1
3	Handy Worker (Special Class)	Nil	1	1
4	Senior Committee Clerk	Nil	1	1
5	Principal Financial Operations Officer	Nil	1	1
6	Clerical Officer	1	Nil	1
TOTAL NO OF EMPLOYEES				6

ii) Training

The District Council of Grand Port 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	COURSES TITLE	NUMBER OF EMPLOYEES
1	Advanced Microsoft Excel	1
2	Writing Skills for Parliamentary Question	1
3	Writing Effective Minutes of Meetings	1
4	Tender Preparation and Evaluation	1
5	Court Proceedings	4

iii) 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 retired life.

SN	NAME	POST HELD	DATE OF RETIREMENT
1	KUTOAROO Ghansam	Handy Worker (Special Class)	31-Jan-23
2	Mr LOCHUN Devdass	Electrician	31-Jan-23

3	KHULPUTEEA Bhupendra	Refuse Collector (Roster)	02-Feb-23
4	Mr JEERUTHEN Mooneswar	Field Supervisor (Scavenging) (Roster)	03-Feb-23
5	Mr HURDOYAL Swagarduth	Refuse Collector (Roster)	01-Feb-23
6	Mr AUDIT Shatidanand	Attendant/ Senior Attendant	01-Feb-23
7	Mr RAMDONEE Deochand	Handy Worker (Special Class)	25-Mar-23
8	Mr BOODHOO Gianduth	Driver (HMU) (Roster)	01-Apr-23
9	Mr SURNAM Rabindranath	Handy Worker (Special Class)	01-Mar-23
10	Mr SEMBHOO Seeta	Safety and Health Officer/Senior Safety and Health Officer	12.06.2023

iv) Youth Employment Programme

Under the aegis of the Ministry of Labour, Industrial Relations, Employment and Training and in view of supporting the Government's aim to help young unemployed persons gain hands-on working experience, the Council enlisted 2 trainees for one year under the Youth Employment Programme with effect from 05 September 2022 to 04 September 2023.

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

SN	Department/ Section
1.	Land Use & Planning Department
2.	Finance Department

v) 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 Grand Port, it was a challenge to adopt the PMS System to achieve our strategic goals and objectives through Continuous Improvement.

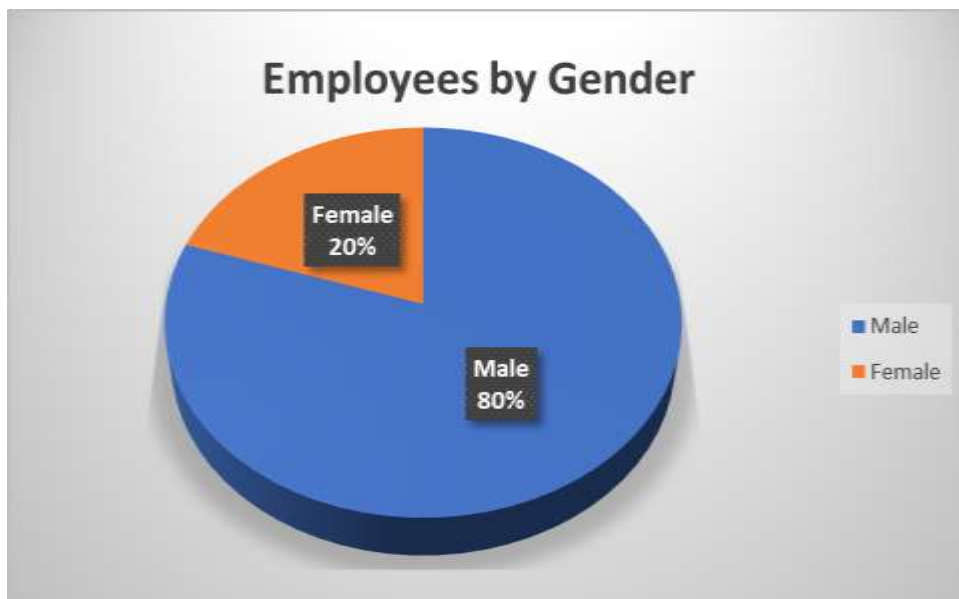
As at date, all employees are fully aware of the PMS System and have successfully adapted to same.

When implementing the PMS System much emphasis was laid 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.

GENDER

No of men employed	No of women employed	Total
314	78	392



The above diagram shows that 80% of the employees of the Council are male and only 20% are female.

Internal Audit Section

Audit works have been performed for the year 2022/2023 and report submitted The internal control system has been assessed and risk analysis performed. Surprise checks have also been carried out.

Areas covered during FY 2022 -2023 by Internal Audit and the corresponding number of reports issued

	AUDIT AREA	No of Report Issued
1	Expenditure Cycle	
	Post audit of payroll	11.00
	Water Charges	15.00
2	Capital Projects	31.00
3	Review of Internal Control systems	7.00
4	Cash Book and Bank Reconciliation Statement	1.00
5	Physical Asset Management	1.00
7	Building and Land Use Permit	2.00
6	Investigation	2.00
7	Surprise Check Mail and Correspondences / Night Check	36.00
8	Revenue Audit -BusToll	1.00
	Bank Lodgements	4.00
9	HR Audit- Leave Management	2.00
	Attendance	1.00
	TOTAL	114.00

IT section

The IT section is headed by the IT Officer / Systems Administrator. The IT Section is responsible for the functioning of all computer systems. It's primary responsibility is to look into the following matters:

1. Administration of IT hardware/software in all Departments/Sections.
2. Troubleshooting and diagnostic of IT equipment
3. Providing hands-on and remote support to users
4. Optimisation of IT resources in organisational network sharing practices
5. Threefold increase in bandwidth of Government Intranet System (GINS) bandwidth for sustaining future council IT integrations
6. Administration of Application/Database/Primary Domain Controller servers
7. Carry out general survey of obsolete IT equipment and planning gradual upgrade of the fleet of hardware
8. Monitoring of network management
9. Liaising with suppliers and assessing IT related specifications and bid evaluation
10. Providing general and basic training to user encountering IT related issues/setbacks

With the introduction of the I-Council, the IT Section is being called upon to play a crucial role for the Implementation on new geographic information system, Council Project Management and gradual upgrade of fleet of IT hardware

Central Registry

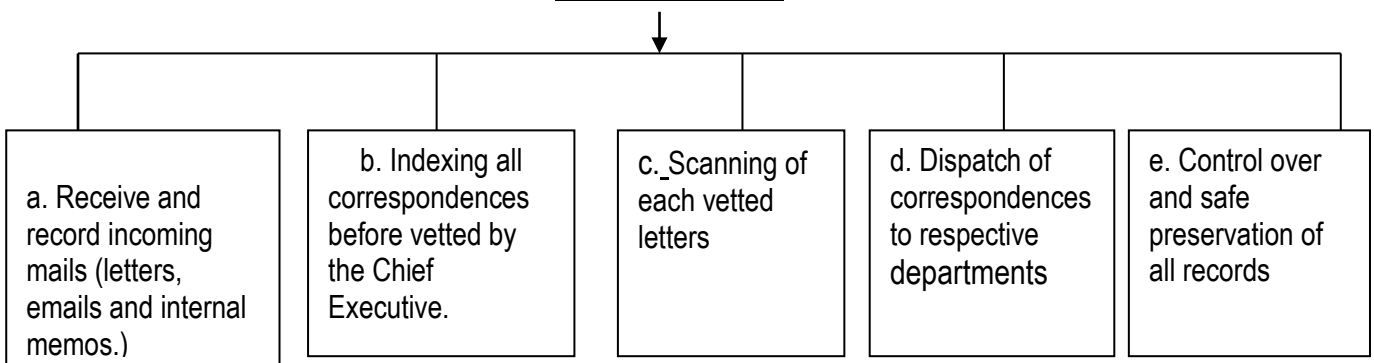
The Registry Section keeps records of all official letters and correspondences of the Council. Registry Section is the heart of the Council. It is the policies and procedures that govern the recording, control and maintenance of records within the Council.

The Registry Section comprises of one office Management Assistant and one Management Support officer.

Function of Registry Section:

1.

Incoming mails



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2. Opening, storage, movement and maintenance of files.
3. Indexing of files.
4. Location of files and information retrieval.
5. Referencing of all outgoing correspondence.
6. Record and dispatch of outgoing correspondences.
7. Follow-up of correspondences.
8. Making use of franking machine and provision for replenishment.
9. Use of 'bring up' (BU) system.

10. Cross-referencing from files
11. Despatch by hand book.
12. Dealing with mail received by fax.
13. Review and dispose of all inactive files.
14. Managing electronic mails.

Some figures for the correspondences of the Registry Section from July 2022 to June 2023 are as follows:-

	Details	Number (Approximately)
1.	Incoming correspondences	11,098
2.	Outgoing correspondences	1,542
3.	Existing files	767
4.	New files created	30
5.	Number of letters franked	16,000

Complaint Management – Citizen Support Portal

The Citizen Support portal (CSP) is a user-friendly online platform setup at the Prime Minister’s Office to provide a better service to address complaints and queries of citizens. It was launched on 28 April 2017 and is accessible on a 24/7 basis. A citizen can register his complaint and do a follow-up with regard to the status of the complaint. At the District Council of Grand Port, the CSU Portal is managed by an Assistant Chief Executive and assisted by the agents in the different departments for the CSU Portal. All complaints are registered by an clerical officer posted in the complaint section for that purpose. All complaints on the CSU is monitored by the Prime Minister’s Office.

For period 01 July 2022 to 30 June 2023, this Council opened 1500 tickets for complaints out ticket of which 441 tickets were closed and 22 tickets were resolved. At 30 June 2023, the Council still had 1037 opened tickets for the year.

Most complaints received were related to street lighting, barelands, illegal dumping and illegal construction. With its limited resources, the Council has tried to entertain maximum number of complaints.

Occupational Safety and Health Section

It very often happens that In occupations, especially where an imminent hazard is absent, less attention is given to health and security. It is often forgotten that healthy and secure environment is the fruit of a continuous and meticulous work. The occurrence of accidents at work makes the organisation recollect the dangers encountered by workers daily.

The Council of Grand Port has the commitment to achieve and maintain a low risk working environment. Its Safety and Health section is headed by a Safety and Health Officer. As part of the Safety and Health Policy at the District Council of Grand Port, any employee having any sort of grievance related to Safety and Health practices, has the opportunity to express his grievances directly to the Safety and Health Officer or through other Senior Officers. Along with the grievances, remedial actions may be proposed as well by the grievant. Corrective Action/Preventive measures are taken as required and the grievant informed accordingly.

Local Disaster Management Unit

Disaster Management at the District Council of Grand Port

Role delegated to the Local Disaster Risk Reduction Management Committee. /Local Emergency Operations Command

Every local authority, other than a Village Council, shall have a Local Disaster Risk Reduction and Management Committee (LDRRMC), which collaborate with the National Centre and the

local community in respect of the area under its jurisdiction for any disaster risk reduction and management activity.

Composition of the LDRRMC at the District Council of Grand Port (DCGP)

1	Chairperson of the local authority
2	Chief Executive of the local authority, who shall be the vice-chairperson
3	Local Disaster Management Coordinator of the local authority
	Representatives from the Council
4	Representative of the Ministry responsible for the subject of education
5	Representative of the Ministry responsible for the subject health
6	Representatives of the Ministry responsible for the subject public infrastructure
7	Representative of the Ministry responsible for the subject social security
8	Representative of the Ministry responsible for the subject of environment and sustainable development
9	Representative of the Ministry responsible for the subject of Local Government
10	Representative from the Police Mauritius Force
11	Representative from the Mauritius Fire Rescue Service
12	Representative from the Central Water Authority
13	Representative from the Central Electricity Board
14	Representative from the Road Development Authority
15	Representative from the Red Cross
16	Representative of the National Disaster Risk Reduction Management Centre
17	Representative of the Mauritius Meteorological Services
18	Representative of St John Ambulance
19	Representative of National Transport Authority
20	Representative of Wastewater Management Authority
21	Representative of National Coast Guard
22	Representative of Special Mobile Force

23	Representative of the Ministry of Youth and Sports
24	Representative of the Ministry of Blue Economy, Marine Resources, Fisheries and Shipping.
25	Representative of the Ministry of Gender Equality and Family Welfare
26	Representative from the Beach Authority
27	Representative from the Citizen Advice Bureau
28	Any other representative as deem appropriate by the LDRRMC

Measures	Remarks
No. of Simulation exercises and sensitization campaign organized – July 2022 to June 2023 (Methods used/ date held/ regions covered)	(i) 01 July 2022 - MBC TV Documentary on Grand/Petit Sable Community Disaster Response Team (ii) 25 August 2022 -Flooding simulation exercise at Rishidayanad, Baul street and Chumra street, Riviere des Creoles (iii) 26 August 2022 -Bomb threat and fire outbreak simulation exercise at Landscape building. (iv) 06 September 2022 - Sensitisation regarding flooding simulation exercise at Trois Boutiques-door to door sensitisation-around 20 participants (v) 13 September 2022 - Flooding Simulation Exercise at Trois Boutiques (vi) 05 November 2022 - Symbolic March from Deux Freres to Quatre Soeurs (vii) 11 November 2022 - CDRT Refresher course for Trois Boutiques (viii) 23 March 2023 - Tabletop regarding airport aircraft crash in Blue Bay lagoon

	(ix) 28 March 2023- Modular Exercise regarding Airport Aircraft Crash in Blue Bay Lagoon.
Regions having CDRT (Name of region)	<ol style="list-style-type: none"> 1. Grand Sable/Petit Sable 2. Old Grand Port. 3. Nouvelle France 4. Trois Boutiques 5. Carreau Esnouff 6. New Grove/Gros Billot 7. PlaineMagnien 8. 16eme Mille 9. Mare Tabac
No of LDRRMC	<ol style="list-style-type: none"> 1. 31 August 2022- Local Disaster Risk Reduction and Management Sub Committee 2. 17 November 2022- Local Disaster Risk Reduction and Management Committee 3. 24 February 2023- Local Disaster Risk Reduction and Management Committee 4. 14 June 2023- Local Disaster Risk Reduction and Management Committee

Functions of Local Disaster Risk Reduction Management Committee

1. Every local committee shall, in respect of the area under its jurisdiction and under the supervision of the National Centre:

(a) work closely with its local community in disaster risk analysis and vulnerability assessment:

The District Council of Grand Port Local Disaster Risk Reduction and Management Committee has been conducting several site visits and with the help of its members including the inhabitants and councillors, we have been able to identify vulnerable areas

which are prone to different types of calamities such as flooding, water accumulation, landslide and amongst others which can cause damage to property and loss to lives.

It has also been observed that due to climatic changes and rapid infrastructural developments, more and more new sites are being affected by flash floods.

(b) conduct trainings, drills, simulation exercises and awareness/sensitisation campaigns:

The District Council of Grand Port LDRRMC carry out at least three simulation exercises per year. In addition to that, the Council with the collaboration of other stakeholders such as the Police, Fire Services, NDRRMC amongst others have been conducting training for the inhabitants who are vulnerable to flooding.

Several posters and leaflets published by the Government Information Service emphasising on measures taken before, during and after cyclones have been placed in several village halls to sensitise the inhabitants.

Flooding Simulation Exercise at Trois Boutiques

The simulation exercise on flooding at Trois Boutiques-Morcellement Le Palmier was held on Tuesday 13 September 2022 with the collaboration of different stakeholders such as the Community Disaster Response Team of Trois Boutiques, National Disaster Risk Reduction and Management Centre, Mauritius Police Force, Mauritius Fire and Rescue Service, Special Mobile Force, National Coast Guard, SAMU, St John Ambulance, officers from the District Council of Grand Port and inhabitants of Trois Boutiques.



Symbolic March- World Tsunami Awareness Day

The World Tsunami Awareness Day was held on Saturday 05 November 2022 at Quatre Soeurs.

The main aim of this symbolic march was to mobilise inhabitants and to raise awareness about reducing tsunami risk in communities.

There were around 300 participants comprising of local inhabitants, representatives from the United Nations Office for Disaster Risk Reduction, National Disaster Risk Reduction and Management Centre, District Council of Grand Port, local Police, Police band, Mauritius Fire Rescue Service, National Coast Guard, Special Mobile Force and Grand Sable/Petit Sable Disaster Community Centre.



Refresher Course at Trois Boutiques

A one-day refresher course for the Trois Boutiques/Carreau Esnouff Community Disaster Response Team members was held on Friday 11 November 2022 at the Trois Boutiques Village Hall in collaboration with the National Disaster Risk Reduction and Management Centre.



Procurement Section

The District Council has conducted its procurement activities for goods/services in line with the provisions of the Public Procurement Act 2006 (Amended 2008) in order to maintain good governance, transparency, fairness and obtain value for money.

Procurement activities consist of the invitation for bids through the following methods:

- Request for Sealed Quotations (RFQ)
- Request for Proposals (RFP)
- Open Advertised Bidding (OAB)
- Direct Procurement
- Informal Quotations (for low value items)

Bidding procedures followed were as per the Public Procurement Act (PPA) and evaluation of the bids were properly carried out by Bid Evaluation Committees.

All goods and services exceeding Rs100,000.00 were referred to the Executive Committee for approval after the recommendations of the Procurement Committee.

The **CONTRACT AWARDED PERIOD JULY 2022-JUNE 2023**

<i>SN</i>	<i>REFERENCE</i>	<i>PROJECT</i>	<i>CONTRACT VALUE Rs</i>
1	DCGP/ONB/W001/2022, IFB/2022/95	CONSTRUCTION OF (I) BOUNDARY WALL AND (II) FENCING AND GATES AT POINTE BROCUS	6,711,359.75
2	DCGP/ONB/G006/2022, IFB/2022/135	SUPPLY, FIXING AND COMMISSIONING OF CHILDREN'S PLAY	555,450.00

		EQUIPMENT	
3	DCGP/ONB/G004/2022, IFB/2022/99	SUPPLY, TESTING AND COMMISSIONING OF ONE TRUCK MOUNTED WITH AERIAL PLATFORM	5,272,625.00
4	DCGP/ONB/G005/2022, IFB/2022/100	SUPPLY, TESTING AND COMMISSIONING OF ONE TIPPER LORRY MOUNTED WITH HYDRAULIC CRANE	5,875,000.00
5	DCGP/ONB/G006/2022, IFB/2022/135	SUPPLY, FIXING AND COMMISSIONING OF CHILDREN'S PLAY EQUIPMENT	6,271,180.00
6	DCGP/ONB/W002/2022, IFB/2022/94	CONSTRUCTION OF RC OPEN DRAINS WITHIN THE JURISDICTION OF THE DISTRICT COUNCIL OF GRAND PORT FOR PERIOD ENDING 30 JUNE 2023	Rate contract up to 25 million
7	DCGP/ONB/W006/2022- 2023, IFB/2022/146	CONSTRUCTION OF NEW ROADS AND LANES WITHIN THE JURISDICTION OF THE DISTRICT COUNCIL OF GRAND PORT FOR THE PERIOD ENDING 30 JUNE 2023	Rate contract up to 25 million
8	DCGP/RFQ/G002(i)/2022, IFB/2022/166	SUPPLY OF PROTECTIVE EQUIPMENT - (RUBBER BOOT - KNEE HIGH) FOR YEAR 2022	138,000.00
9	DCGP/RFQ/G008/2022- 2023, IFB/2022/137	SUPPLY OF AGGREGATES, CRUSHER RUN, SPALLS, ROCKSAND AND BLOCKS AS AND WHEN REQUIRED BASIS FOR THE PERIOD 01 JULY 2022 TO 30 JUNE 2023	4,473,500.00
10	DCGP/RFQ/G009/2022- 2023, IFB/2022/136	Supply Of Stockpile/ Cold Premixed Asphaltic Concrete As And When Required Basis For The Period Ending 30 June 2023	2,760,000.00
11	DCGP/RFQ/G010(i)/2022- 2023, IFB/2022/164	SUPPLY OF STATIONERY AS AND WHEN REQUIRED FOR PERIOD ENDING 30	579,416.58

		JUNE 2023	
12	DCGP/RFQ/G012/2022-2023, IFB/2022/151	SUPPLY OF HERBICIDE AND WETTING AGENT (As And When Required Basis During The Period Ending 30 June 2023)	1,071,960.00
13	DCGP/RFQ/G014/2022-2023, IFB/2022/150	SUPPLY OF GENUINE TONER, INK CARTRIDGE AND RIBBONS (As And When Required Basis During The Period Ending 30 June 2023)	350,692.50
14	DCGP/RFQ/G015/2022, IFB/2022/153	SUPPLY OF ELECTRICAL SPARE PARTS AND FITTINGS (As and When Required Basis For the Period Ending 30 June 2023)	655,385.00
15	DCGP/RFQ/G016/2022	SUPPLY OF LAPTOPS, WIRED MICE, LASERJET PRINTER	144,537.75
16	DCGP/RFQ/G018(i)/2022	SUPPLY OF SINGLE DIRECTION VIBRATORY PLATE	115,000.00
17	DCGP/RFQ/G019(i)/2022	Supply Iron Bars For The Construction Of Drain At Aubeeluck Street, Nouvelle France	308,788.80
18	DCGP/RFQ/G021/2022-2023	SUPPLY OF NYLON CORD, CUTTING BLADE AND STROKE OIL (As And When Required Basis During The Period Ending 30 June 2023)	736,195.00
19	DCGP/RFQ/G023/2022	SUPPLY OF TWO ORIGINAL SETS OF SEMI ELLIPTIC LAMINATED LEAF SPRINGS FOR VEHICLE 8Z143 - ISUZU NPR71K	145,800.00
20	DCGP/RFQ/G024/2022	SUPPLY OF TOP SOIL FOR TROIS BOUTIQUES FOOTBALL GROUND	145,800.00
21	DCGP/RFQ/G024/2022-2023, IFB/2022/152	SUPPLY OF TYRES COMPLETE WITH INNER TUBES AND FLAPS (As And When Required Basis During The Period Ending 30 June 2023)	2,248,480.00

22	DCGP/RFQ/G025(i)/2022, IFB/2022/163	SUPPLY OF LIGHTING MATERIALS FOR UNION PARK FOOTBALL GROUND	289,294.00
23	DCGP/RFQ/G025/2022, IFB/2022/160	SUPPLY OF CIRCULAR BRACKETS AND BOLTS AND NUTS	213,037.50
24	DCGP/RFQ/G026/2022- 2023	SUPPLY OF GALVANISED PIPES AND CLAMPS FOR VILLAGE COUNCILS (INCLUDING TRANSPORT COST) (AS AND WHEN REQUIRED FOR PERIOD ENDING 30 JUNE 2023)	287,875.00
25	DCGP/RFQ/G011(i)/2022- 2023	SUPPLY OF HARDWARE AND BUILDING MATERIALS AS AND WHEN REQUIRED BASIS FOR THE PERIOD ENDING 30 JUNE 2023	663,335.50
26	DCGP/RFQ/S009/2022- 2023, IFB/2022/110	CLEANING AND MAINTENANCE SERVICES AT PLAINE MAGNIEN MARKET FOR THE PERIOD 01 AUGUST 2022 TO 30 JUNE 2023	186,450.00
27	DCGP/RFQ/S003/2022- 2023, IFB/2022/111	CLEANING AND MAINTENANCE SERVICES AT MAHEBOURG TRAFFIC CENTRE FOR THE PERIOD 01 AUGUST 2022 TO 30 JUNE 2023	1,309,000.00
28	DCGP/RFQ/S004/2022- 2023, IFB/2022/112	CLEANING AND MAINTENANCE OF ROSE BELLE TRAFFIC CENTRE FOR THE PERIOD 01 AUGUST 2022 TO 30 JUNE 2023	274,989.00
29	DCGP/RFQ/S002/2022- 2023, IFB/2022/114	CLEANING AND MAINTENANCE OF PUBLIC TOILETS AND YARDS FOR THE PERIOD 01 AUGUST 2022 TO 30 JUNE 2023	1,320,660.00
30	DCGP/RFQ/S019/2022- 2023, IFB/2022/115	CLEANING AND MAINTENANCE SERVICES OF MAHEBOURG WATERFRONT FOR THE	1,049,400.00

		PERIOD 01 AUGUST 2022 TO 30 JUNE 2023	
31	DCGP/RFQ/S005/2022- 2023, IFB/2022/116	CLEANING SERVICES AT MAHEBOURG MARKET FOR THE PERIOD 01 AUGUST 2022 TO 30 JUNE 2023	1,842,500.00
32	DCGP/RFQ/S006/2022- 2023, IFB/2022/117	CLEANING SERVICES AT PLAINE MAGNIEN FAIR FOR THE PERIOD 01 AUGUST 2022 TO 30 JUNE 2023	530,750.00
33	DCGP/RFQ/S007/2022- 2023, IFB/2022/118	CLEANING AND MAINTENANCE SERVICES OF ROSE BELLE VILLAGE MARKET FOR THE PERIOD 01 AUGUST 2022 TO 30 JUNE 2023	221,375.00
34	DCGP/RFQ/S020(i)/2022- 2023, IFB/2022/138	CLEANING AND MAINTENANCE OF TOILETS AT THE OFFICE BLOCKS OF THE DISTRICT COUNCIL OF GRAND PORT HEAD OFFICE, ROSE- BELLE FOR THE PERIOD 01 AUGUST 2022 TO 30 JUNE 2023	412,390.00
35	DCGP/RFQ/S008(i)/2022- 2023	CLEANING AND MAINTENANCE SERVICES OF PUBLIC TOILET AND YARD AT DEUX FRERES CHILDREN PLAYGROUND FOR THE PERIOD 01 SEPTEMBER 2022 TO 30 JUNE 2023	40,000.00
36	DCGP/RFQ/S001/2021- 2022-2023, IFB/2021/47	CLEANING AND MAINTENANCE SERVICES AT DR. JAMES BURTY DAVID MARKET/FAIR AND TOILET BLOCKS, ROSE BELLE FOR THE PERIOD 01 JULY 2022 TO 30 JUNE 2023	2,993,220.00
37	DCGP/RFQ/S011/2022- 2023, IFB/2022/119	SECURITY SERVICES AT PLAINE MAGNIEN FAIR FOR THE PERIOD 01 AUGUST 2022 TO 30 JUNE	417,450.00

		2023	
38	DCGP/RFQ/S010/2022-2023, IFB/2022/120	SECURITY SERVICES AT MAHEBOURG MARKET FOR THE PERIOD 01 AUGUST 2022 TO 30 JUNE 2023	850,080.00
39	DCGP/RFQ/S012/2022-2023, IFB/2022/121	SECURITY SERVICES AT DR JAMES BURTY DAVID MARKET FAIR AND ROSE BELLE TRAFFIC CENTRE FOR THE PERIOD 01 AUGUST 2022 TO 30 JUNE 2023	478,170.00
40	DCGP/RFQ/S014/2022-2023, IFB/2022/122	SECURITY SERVICES AT MAHEBOURG WATERFRONT, POINTE DES RÉGATES, MAHEBOURG FOR THE PERIOD 01 AUGUST 2022 TO 30 JUNE 2023	834,900.00
41	DCGP/RFQ/S015/2022-2023, IFB/2022/123	SECURITY SERVICES AT ROSE BELLE LPG FIRED HUMAN CREMATORIUM COMPOUND FOR THE PERIOD 01 AUGUST 2022 TO 30 JUNE 2023	208,725.00
42	DCGP/RFQ/S016/2022-2023, IFB/2022/124	SECURITY SERVICES AT PLAINE MAGNIEN CEMETERY INCLUDING LPG FIRED HUMAN CREMATORIUM COMPOUND FOR THE PERIOD 01 AUGUST 2022 TO 30 JUNE 2023	440,220.00
43	DCGP/RFQ/S018/2022-2023, IFB/2022/125	SECURITY SERVICES AT MAHEBOURG LPG FIRED HUMAN CREMATORIUM COMPOUND FOR THE PERIOD 01 AUGUST 2022 TO 30 JUNE 2023	379,500.00
44	DCGP/RFQ/S017/2022-2023, IFB/2022/126	SECURITY SERVICES AT MAHEBOURG TRAFFIC CENTRE FOR THE PERIOD 01 AUGUST 2022 TO 30 JUNE	834,900.00

		2023	
45	DCGP/RFQ/S013/2022-2023, IFB/2022/128	SECURITY SERVICES AT WITHIN THE PREMISES OF THE DISTRICT COUNCIL'S YARD, ROSE BELLE FOR THE PERIOD 01 AUGUST 2022 TO 30 JUNE 2023	379,500.00
46	DCGP/RFQ/S032/2022-2023	SERVICES OF A SWORN LAND SURVEYOR AS AND WHEN REQUIRED BASIS FOR THE PERIOD ENDING 30 JUNE 2023	Rate contract
47	DCGP/RFQ/S037/2022	Provision Of Cost Controller And Technical Adviser Services For The Completion Of Uncompleted Market Fair At Mahebourg For The District Council Of Grand Port	3,427,000.00
48	DCGP/RFQ/S039/2022	Services of a Registered Professional Engineer of Mauritius for the Design of Drainage Infrastructures Within the Jurisdiction of The District Council of Grand Port	1,035,000.00
49	DCGP/RFQ/W006(i)/2022	UPGRADING WORKS AT VILLENEUVE STREET, MAHEBOURG	575,000.00
50	DCGP/RFQ/W007/2022, IFB/2022/139	RESURFACING OF (I) PLAINE CHARBON AT MAHEBOURG (II) MARE TABAC SUB HALL YARD (III) FOOTBALL LANE, MARE D'ALBERT	1,535,250.00
51	DCGP/RFQ/W007/2022, IFB/2022/149	UPGRADING OF PETIT BEL AIR VILLAGE HALL	1,473,150.00
52	DCGP/RFQ/W011/2022, IFB/2022/159	REINSTATEMENT / REPAIR OF ROADS FOR THE PERIOD ENDING 30 JUNE 2023	Rate contract up to 25 million
53	DCGP/RFQ/W012/2022, IFB/2022/157	LEVELLING OF GROUNDS AND MAINTENANCE OF FOOTBALL GROUNDS AT CLUNY AND BANANES	3,450,000.00
54	DCGP/RFQ/W013/2022-2023, IFB/2022/156	Cleaning of Covered Drains Within the Jurisdiction of The District Council of Grand Port As and When Required for the Period Ending 30 June 2023	Rate contract

55	DCGP/RFQ/W002(i)/2022, IFB/2022/90	CONSTRUCTION OF BOUNDARY WALL AT PLAINE MAGNIEN CEMETERY	598,000.00
56	DCGP/RBD/G001(i)/2022	SUPPLY, TESTING AND COMMISSIONING OF ONE DOUBLE CAB PICK UP- FOUR-WHEEL DRIVE (4X4)	1,994,325.00
57	DCGP/RBD/G001(i)/2021- 2024, IFB/2021/61	SUPPLY OF GAS OIL AS AND WHEN REQUIRED BASIS FOR THE PERIOD 01 JULY 2022 TO 30 JUNE 2023	3,446,210.00
58	DCGP/ONB/G001/2023, IFB/2023/176	SUPPLY OF HIGH- DENSITY POLYETHYLENE HOUSEHOLD PLASTIC BINS WITH COVERS	11,143,500.00
59	DCGP/RFQ/G003/2023	SUPPLY OF HEAVY DUTY TARPAULIN FOR DISTRICT COUNCIL'S VEHICLES	186,300.00
60	DCGP/RFQ/G001/2023, IFB/2023/173	SUPPLY OF PROTECTIVE EQUIPMENT (AS AND WHEN REQUIRED BASIS FOR PERIOD ENDING 31 DECEMBER 2023)	1,049,456.65
61	DCGP/RFQ/G005/2023	SUPPLY OF SPARE PARTS FOR DISTRICT COUNCIL'S VEHICLE 8Z 128	194,200.00
62	DCGP/RFQ/G006/2023	SUPPLY OF OUTDOOR RECYCLED PLASTIC BENCHES WITHIN THE JURISDICTION OF THE DISTRICT COUNCIL OF GRAND PORT	667,000.00
63	DCGP/RFQ/G005/2023, IFB/20223/202	SUPPLY OF LAPTOPS	317,319.50
64	DCGP/ONB/S001/2021- 2024	GENERAL SANITATION, STREET CLEANING, COLLECTION AND CARTING AWAY OF SOLID WASTE AT MAHEBOURG VILLAGE, BEAU VALLON VILLAGE, VILLE NOIRE	30,222,000.00

		AND BLUE BAY LOCALITIES INCLUDING CARTING AWAY OF POST CYCLONIC WASTES	
65	DCGP/ONB/W007(i)/2022, IFB/2022/154	Extension of Dr James Burty David Market Fair at Rose Belle	16,858,137.50.00
66	DCGP/RFQ/W009/2022- 2023, IFB/2022/165	UPGRADING OF GROS BILLOT SUB HALL	894,088.20
67	DCGP/RFQ/W004/2023, IFB/2023/178	UPGRADING OF PETIT SABLE SUB HALL	1,182,661.73
68	DCGP/RFQ/W008/2023, IFB/2023/200	CONSTRUCTION OF A FOOT FIVE AT UNION PARK	3,823,750.00

Land Use and Planning Department

The Planning and Land Use Department is responsible to Process and issue of Building and Land Use Permits (BLUP) and Outline Planning Permission (OPP) as provided in Section 117 of the Local Government Act 2011 and in compliance with provisions of the Outline Planning Scheme, Planning Policy Guidance and guidelines/regulations applicable, the Building Control Act 2012, the Town and Country Planning Act 1954, the Planning & Development Act 2004 and the Environment Protection Act 2002. It therefore aim at promoting a harmonious, orderly and sustainable development within the Council's area.

The Major Services provided are

- 1 Issue of Building and Land Use Permit/ Outline Planning Permission.
 - (i) BLP 1 – Construction of buildings for Residential purposes.
 - (ii) BLP 2 - Excision /Subdivision of land among Heirs.
 - (iii) BLP 3 - Construction/Conversion of buildings for Commercial, Industrial/SE (Services, Commercial development by Small Enterprises/Sui Generis for example place of worship, scrap yard, petrol filling station, Multipurpose Hall, etc.)
 - (iv) MOT (Permit for use of Engines/electric motors)
 - (v) Outline Planning Permission (OPP).
- 2 Dissemination of information to inhabitants on the procedures relating to the issue of permits.
- 3 Carrying out Ex-Post Control (Building, Planning and Development Controls) to ensure that the development are compliant to the approved plans.
- 4 The issue of Building and Land Use Permits for: Construction of Buildings for various uses (Residential, Commercial, Services, Industrial & Sui Generis).
- 5 Construction of Boundary walls along public roads
- 6 Excision of land and subdivision of land among heirs

- 7 Carrying out Ex Post Control (Building, Planning and Development Controls) to ensure that: a. Persons having been issued with a BLUP are complying with the approved plans and conditions attached.
 - 8 Issue Compliance Certificate to all newly completed and occupied buildings.
 - 9 Attending to complaints with respect to illegal construction and development of land.
 - 10 Prosecuting cases of illegal construction/Land development.
 - 11 Submitting planning views/recommendations to the following Ministries:
 - (i) Ministry of Housing and Lands (Morcellement Board) with respect to applications for Morcellement Permits
 - (ii) Ministry of Agro Industry and Food Security with regard to applications for Land Conversion Permits.
 - (iii) Ministry of Environment and Sustainable Development in connection with Environment Impact Assessment (EIA) Licences and Preliminary Environmental Report (PER) Approvals.
5. Attending Appeal cases before the Environment and Land Use Appeal Tribunal and other Courts of Law.

The Front Desk and technical staff of the Land Use and Planning Department normally provide all planning information to the general public. The newly created Planning Portal Website also offers relevant information pertaining to planning issues.

During the financial year 2022-2023 the Land Use and Planning Department has processed 2323 applications as follows:

Permit Type	Cluster	# Approved	# Refused	# In Progress	# Total
BLUP1	Residential	848	148	550	1,546
BLUP2	Residential	252	51	168	471
BLUP3	Commercial	57	25	89	171
	Industrial	19	2	14	35
	Residential	2	0	8	10
	Services	13	3	14	30
	Sui Generis	23	6	31	60
Total		1,214	235	874	2,323

Public Health Department

The Public Health Department has an important role to play in the promotion of public health, improving the environment and provide a number of essential services to the inhabitants and to the population at large. This is achieved inter alia through an effective and efficient refuse collection service, cleansing of public places, open drains, bare lands, canals and rivers, roadside weeding, maintenance of public conveniences and rodent control. The management of cemeteries and markets also forms part of the responsibilities of the Department.

The responsibilities, as outlined under Sections 50(2) & 61 of the Local Government Act 2011, of the Public Health Department are as follows:

- Providing scavenging services and cleansing of roads and public places.
- Management of markets and fairs
- Cleaning of all open drains, rivers and canals
- Upkeep of green spaces
- Dealing with problems of wastelands and unoccupied barelands
- Management and maintenance of cemeteries and crematoria
- Maintenance of traffic centers and public toilets
- Attending complaints from public and taking appropriate actions as may be necessary
- Control of Rodents
- Control of Economic Operators
- Collection of Bulky Waste

Solid Waste Management

- *Daily Scavenging Service*

One of the main statutory duties of any Local Authority is to provide regular waste collection within its jurisdiction. This is an essential service provided to the population at large to ensure a sound environment (Sections 59 and 60 of LGA 2011).

The Public Health Department provides a regular weekly refuse collection service by in-house labour in 23 villages while the scavenging service for the village of Mahebourg has been outsourced. Wastes collected are disposed of at the landfill of Mare Chicose.

- ***Evening Scavenging Service***

The Public Health Department provides an evening scavenging service from Monday to Saturday in the Commercial part of Rose Belle village and on Tuesdays evening scavenging service is also provided to the commercial parts of Plaine Magnien village.

- ***Collection of Bulky Waste***

Bulky waste campaign has been carried out throughout the Financial Year 2022/2023 and a total of **463 lorry trips** of waste has been collected and carted away throughout the jurisdiction of the District Council of Grand Port.

- ***Special Services***

The Public Health Department also provide special scavenging services and cleaning for different religious celebrations and end of year festivities namely:

1. Cavadee
2. Maha Shivratri
3. Shab-E-Barat
4. Ramadhan / Eid-UI-Fitr
5. Easter
6. Eid-UI-Adha
7. Ganesh Chaturti
8. Venkateshwara
9. Durga Pooja
10. All Saints Day
11. End of Year Festivities (Christmas and New Year Celebration)

- ***Paid Refuse Collection Service***

The Council also provides a waste collection service whereby lorries (without Refuse Collectors) are put at the disposal of the inhabitants of the District Council of Grand Port against payment of Rs 1000 per trip.

- ***Herbicide spraying***

Herbicide is sprayed along all the public roads within the jurisdiction of the Council. A team of 2 General Workers from Maurifacilities Ltd and one Ag DC Driver are engaged in the cyclic spraying of herbicides in the all the villages (except Mahebourg, Ville Noire, Beau Vallon, and Blue Bay) subject to appropriate weather conditions.

<i>SN</i>	<i>Site of Work</i>	<i>No. of working days</i>
1	16eme Milles	3
2	Midlands	4
3	Cluny & Banane including Beemanick	1
4	Nouvelle France	5
5	Union Park & Balisson	5
6	Rose Belle	8
7	Gros Billot/ Mont Fertile	3
8	New Grove (including Health Track)	4
9	Mauripark, Cite, Morc Gros Bois	3
10	La Rosa	2
11	Mare Tabac	2
12	Mare Chicose& Deux Bras	3
13	Mare D'Albert	4
14	Plaine Magnien	7
15	Le Bouchon, Carreau Accacia, Carreau Esnouf, Camp Carol	2
16	Trois Boutiques	2
17	Plein Bois & Malakoff	2
18	Quatres Soeurs & Deux Freres	1
19	Grand Sable up to Bois des Amourettes	1
20	Old Grand Port	1
21	Riviere des Creoles	3
22	Petit Bel Air	1
23	Morc Ruisseau Delice	2
24	NHDC Ville Noire	1
25	VRS Ville Noire (2 Morc)	3
26	Grand Bel Air	2
27	Cite La Chaux & Cite Tole	1
28	St Hubert & St Hilaire	2

- *The logistics and manpower of the Public Health Department*

Manpower

SN	Grade	Number of employees
1	Refuse Collector (Roster)	101
2	Field Supervisor	07
3	Drivers	10 HMU Roster Driver 01 HMU Personal 03 Driver Roster
4	Burial Ground Attendants	14

Health Inspectorate Cadre

SN	Grade	Number of Employees
1	Health Inspectors	12 in post + 01 on Leave Without Pay + 01 Seconded to NECA
2	Senior Health Inspectors	03
3	Principal Health Inspector	01
4	Chief Health Inspector	01 – Seconded to NECA

Fleet of Lorries

The Scavenging Service has a fleet of 09 Tipper Lorries and 03 Compactor Lorries and 01 Herbicide Spraying Truck.

Market and Fairs

Management and control of the following market and fairs falls under the responsibility of the Council:

Fairs

- Mahebourg
- Rose Belle
- Plaine Magnien

Market

- Gandhi Square Market
- Plaine Magnien Market
- Mahebourg Market

Tuckshops

- Jawaharlal Nehru Hospital Tuckshops
- Mahebourg Tuckshops

Cemeteries and Crematoria

The Public Health Department is responsible to for the management of cemeteries:

Cemeteries

1. Midlands Cemetery
2. Union Park Cemetery
3. Mare Tabac Cemetery
4. Plaine Magnien Cemetery
5. Pte Brocus Cemetery
6. Petit Sable Cemetery
7. Deux Freres Cemetery

Cremation Grounds

1. Plaine Magnien
2. Trois Boutiques
3. Mare Chicose
4. St Hilaire
5. Mare D'Albert
6. Camp Carol
7. Gros Billot
8. Rose Belle
9. Mare Tabac
10. Pte Brocus
11. Old Grand Port
12. Bois des Amourettes
13. Petit Sable

14. Deux Freres
15. Mahebourg – Tombeau
16. Petit Bel Air
17. Cluny
18. 16eme Mille
19. Midlands
20. Union Park
21. Nouvelle France

LPG Crematoria

- Rose Belle Incinerator
- Plaine Magnien Incinerator
- Tombeau Incinerator

Public Infrastructure Department

List of projects undertaken/ongoing during period July 2022 – 30 June 2023

	Project Value/ Rs Million	Status
Upgrading of Petit Sable Sub Hall	2,000,000.00	Contract awarded
Upgrading of Trois Boutiques football playground	1,500,000.00	Contract awarded
Upgrading of Grand Bel Air Village Hall	1,000,000.00	Tender stage
Upgrading works at Mare D'Albert Multipurpose Hall	1,000,000.00	Tender stage
Upgrading of Riviere des Creoles Multipurpose Hall	1,000,000.00	Tender stage
Construction of bleachers at Plaine Magnien football ground	3,500,000.00	Contract awarded
Construction of foot five at Bananes near football ground	2,000,000.00	Contract awarded
Fencing works at Cluny football ground	1,500,000.00	Tender stage
Upgrading of football playground at Cite La Chaux	500,000.00	Tender stage
Construction of foot five at Union Park	4,500,000.00	Contract awarded
Resurfacing of Roads	1,900,000.00	Letter of award to be issued.
Construction of new roads Roads	19,732,000.00	15 roads completed out of 15 Works order issued. To be completed by 30 June 2023. Alleys at Union Park cemetery, Plaine Magnien cemetery and Petit Sable cemetery completed.
Street Lighting	3,216,124.00	Payment effected to CEB for extension of street lighting. CEB to place poles.
Construction of Boundary wall at Pte Brocus	8,974,000.00	Phase One completed. Tender awarded
Upgrading of Gros Billot SubHall	900,000.00	Works completed

Upgrading of green spaces and children playgrounds	5,000,000.00	completed
Levelling and turfing of football playground at Bananes	2,350,000.00	work in progress
Levelling and turfing of football playground at cluny	2,350,000.00	work in progress
Partitioning of Sub Hall at Pont Colville- N.France	68,000.00	Completed.
Upgrading of lighting system at Midlands Football Ground	1,774,555.00	Contract agreement under preparation. Already approved in Executive Committee on 17 July 2023. Works in progress.
Upgrading work at Midland Cemetery	500,000.00	work in progress for upgrading of Janazza Platform
Multipurpose 16eme mille	20,000,000.00	Request made to Ministry of National Infrastructure and Community Development (NDU) for provision of services of a Geotechnical Engineer. However NDU replied on 6 July 2023 that it does not have the required expertise and it has recommended to liaise with the National Infrastructure Division. Clearances obtained from Water Resources Unit, Wastewater Management Authority, and Ministry of Housing and Land Use Planning. How ever clearance from Civil Aviation Department still is being awaited.
Supply, Fixing and Commissioning of Children play equipment in Chidren garden and other associated works at Cite Anoushka- 16 mille	500,000.00	Play equipment already fixed. Fencing works completed.
Construction of Multipurpose Hall at Morc Desplaces	9,000,000.00	Provision made in Financial Year 2023-2024 under the Budget of the Ministry of Local Government and Disater Risk Management under Other Infrastructure and Amenities -

		Other Projects as informed by the Ministry of Finance on 19 June 2023. scope of work and tender document under preparation.
Mme Lolo, Nr Aubeeluck family (cleaning of existing drain)	200,000.00	Cleaning done
BOIS DES AMOURETTES Two drains to be constructed near Bois des Amourettes Govt School alongside football pitch and link to an existing one	2,250,000.00	Tegally St- LDA approval obtained Govt school along football pitch- Project undertaken by NDU
VIEUX GRAND PORT Construction of drain at Baghwan street, Canal block	5,500,000.00	Project undertaken by NDU
CLUNY Construction of drain at Gunnoo Lane,Cite Beemanique La croix street Cluny	3,000,000.00	Gunnoo Lane- Existing drain is functional. Cite Beemanique-Consultant working on clarification requested from LDA La croix Street- LDA approval obtained
1.ROSE BELLE : Parasol Lane 2.Shivala street 3.Ah Quet 4.Morc Domaine 5.Telegu temple 6.Goordyal street 7.Nagea street	8,950,000.00	Parasol- Awaiting LDA Approval Shivala- Awaiting LDA Approval Ah Quet- Project undertaken by NDU Morc Domaine- Awaiting LDA Approval Telegu Temple- Awaiting LDA Approval Goordyal-Awaiting LDA Approval Nagea St-Consultant working on clarification requested from LDA

<ol style="list-style-type: none"> 1.Hurreeram Street 2.Beegoo street 3.Puits Street 4.School street 5.Beedassee street 6.Alamande street 7.Jakaranda street 8.Latanier street 9.Orchidee street 10. Pastourelle street 11.Cite CHA nr Maja House 60 mts at Union Park 	<p>2,200,000.00</p>	<p>Hureeram st- 100% completed Beegoo St- 100% completed Puits Street- Consultant working on clarification requested from LDA School Street- LDA approval obtained Beedassee Street- LDA approval obtained with conditions Alamande street- Awaiting LDA Approval Jakaranda street-LDA approval obtained with conditions Latanier street- Consultant working on clarification requested from LDA Orchidee street- Consultant working on clarification requested from LDA Pastourelle street-LDA approval obtained with conditions Cite CHA nr Maja House 60 mts at Union Park- Consultant working on clarification requested from LDA</p>
<ol style="list-style-type: none"> 1. Domaine du Chasseur Road, Cross drain near Renee Family 2. Drain and grill need to be added to Tegally street and village hall street 3. Sylvain Caillou house Nr Joly Family Near mini soccer pitch 4. Extension of Drain and two new drains to be constructed at Aritide Street. Same to be connected to a cross drain 	<p>8,000,000.00</p>	<p>Domaine du Chasseur Road, Cross drain near Renee Family-Consultant working on clarification requested from LDA Drain and grill need to be added to Tegally street- Awaiting LDA Approval and village hall street- LDA approval obtained Sylvain Caillou house Nr Joly Family- Project undertaken by NDU Near mini soccer pitch- Awaiting LDA Approval Extension of Drain and two new drains to be constructed at Aritide Street. Same to be connected to a cross drain- Project undertaken by NDU</p>

<ol style="list-style-type: none"> 1. Extension nr Joseph st 2. "Extension at Nobin family 3. Near Raboude family and Matombe street " 4. Actual drain to be cleared and new drain to be constructed built near Fauvrel family, 5. New drain and street to be constructed near Francis Apollon, Jeewon street Providence 	<p>2,700,000.00</p>	<p>Extension nr Joseph st Extension at Nobin family- LDA approval obtained</p> <p>Near Raboude family and Matombe street--Consultant working on clarification requested from LDA Actual drain to be cleared and new drain to be constructed built near Fauvrel family- Awaiting LDA Approval New drain and street to be constructed near Francis Apollon- Awaiting LDA Approval Jeewon street Providence - Project undertaken by NDU</p>
<ol style="list-style-type: none"> 1. "Extension of drain nr Sham Jetty to Bus Stop Gokool street" 2. Existing open drain near Nana Ramdonee House to be covered with slabs 	<p>1,200,000.00</p>	<p>Sham Jetty-Consultant working on clarification requested from LDA Gokool street- Study not done due to dispute Existing open drain near Nana Ramdonee House to be covered with slabs- Awaiting LDA Approval</p>
<ol style="list-style-type: none"> 1. Extension of drain at School lane 2. Extension of drain at Madhoo street 3. Extension of drain at Bon espoire/Soopaul Street Near Cemetery 4. Extension of drain at Jacques street 5. Extension of drain at VRS1 6. Extension of drain to Mosque Road Morc Ferney 	<p>4,900,000.00</p>	<p>1.Extension of drain at School lane-Project undertaken by NDU</p> <p>2.Extension of drain at Madhoo street- Project undertaken by NDU</p> <p>3.Extension of drain at Bon espoire-Project undertaken by NDU/ Soopaul Street Near Cemetery- Consultant working on clarification requested from LDA</p> <p>4.Extension of drain at Jacques street-Consultant working on clarification requested from LDA</p>

		5.Extension of drain at VRS1 Extension of drain to Mosque Road Morc Ferney- Project undertaken by NDU
<ul style="list-style-type: none"> 1. Football lane 2. Boolaky lane 3. Balrup lane 4. Padano lane 5. Open natural drain to upgrade 6. Retaining wall near Shideni residence 7. Red Rose lane and upgrade absorption drain 	6,400,000.00	<p>Football lane- Consultant working on clarification requested from LDA</p> <p>Boolaky lane- 100% completed</p> <p>Balrup lane- 100% completed</p> <p>Padano lane- LDA approval obtained</p> <p>Retaining wall near Shideni residence- LDA approval obtained</p> <p>Red Rose lane and upgrade absorption drain- 100% completed</p> <p>Open natural drain to upgrade- Consultant working on clarification requested from LDA</p>
Construction of drain network at ST HUBERT	5,000,000.00	LDA approval obtained
<ul style="list-style-type: none"> 1. Mosque street 2. Family corner 3. Shivala street 4. Balma Street 5. Benee street 6. Drain near Sajad house and Zino house 	3,200,000.00	<p>Mosque street-Awaiting LDA Approval</p> <p>Family corner-Awaiting LDA Approval</p> <p>Shivala street- Project undertaken by NDU</p> <p>Balma Street- LDA approval obtained</p> <p>Benee street- Project undertaken by NDU</p> <p>Drain near Sajad house and Zino house- Consultant working on clarification requested from LDA</p>

<ol style="list-style-type: none"> 1. Cemetery street 2. Nand street 3. Tanio and Ken residence 	3,000,000.00	<p>Cemetery street- Awaiting LDA Approval</p> <p>Nand street- Awaiting LDA Approval</p> <p>Tanio and Ken residence- Project undertaken by NDU</p>
<ol style="list-style-type: none"> 1. "Volcan Street 2. Rishi Dayanand near Baitka 3. Lagaille street near florist 4. Bethlehem near Appolon 5. Orioux street and NHDC 	3,600,000.00	<ol style="list-style-type: none"> 1. Volcan Street - Project undertaken by NDU 2. Rishi Dayanand near Baitka- Project undertaken by DICL 3. Lagaille street near florist- Awaiting LDA Approval 4. Bethlehem near Appolon- LDA approval obtained 5. Orioux street and NHDC- Project undertaken by NDU
<ol style="list-style-type: none"> 1. Sookdeo Bissondoyal lane 2. Dabydoyal lane 3. Kooblal lane 4. Mandary lane 5. Sookharry lane near Gulab house 6. Navhind Lane 7. Comlone lane 	2,900,000.00	<p>Awaiting LDA Approval</p> <p>Except Mandary Lane- LDA approval obtained</p>
<ol style="list-style-type: none"> 1. Bagelloo street 2. Baitka street 3. Balloo lane, Absorption drain 4. Chandra Lane, New Grove 5. Palmist Street, New Grove 	2,500,000.00	<p>Bagelloo street- Consultant working on clarification requested from LDA</p> <p>Baitka street- Project undertaken by NDU</p> <p>Balloo lane, Absorption drain - Consultant working on clarification requested from LDA</p> <p>Chandra Lane, New Grove - Consultant working on clarification requested from LDA</p> <p>Palmist Street, New Grove- Awaiting LDA approval</p>
<p>Quatre Soeur - Ghurburrun House, Jeejall, Greedharry and Gutty Land, Quatre Soeur</p>	1,900,000.00	<p>Greedharry Lane- Awaiting LDA approval</p> <p>Greedharee Street- 5% completed</p> <p>Gutty Lane- Project undertaken by NDU</p> <p>Marie Jeannie- Approval LDA</p>

		obtained Ghurburrun House- Consultant working on clarification requested from LDA
GRAND BEL AIR , NHDC and Bahadoor Street	2,200,000.00	NHDC- Consultant working on clarification requested from LDA Bahadoor Street- Drain is functional
1. NDHC 2. Ruisseau Delices Street 3. Absorption Drain - Indira Gandhi Street	3,500,000.00	NDHC- Project undertaken by NDU Ruisseau Delices Street Absorption Drain - Indira Gandhi Street-- 100% completed
1. Morc EDF Dallah lane 2. Tamarin lane 3. Tabajie Boyon 4. Allee De Acacias 5. Cite La Chaux 6. Alles des Sidas 7. Victoria avenue	3,800,000.00	1.Morc EDF Dallah lane- Consultant working on clarification requested from LDA 2.Tamarin lane- Consultant working on clarification requested from LDA 3.Tabajie Boyon- Awaiting LDA approval 4.Allee De Acacias- LDA approval obtained 5.Cite La Chaux - 1&2- Awaiting LDA approval, 3- Consultant working on clarification requested from LDA, 4&5- Awaiting LDA approval 6.Alles des Sidas - 100% completed 7.Victoria avenue- LDA approval obtained

<ol style="list-style-type: none"> 1. Extension of drain at Jaynarain roy, 2. Extension of drain at Goordin lane 3. Extension of drain at ,Bamboo lane 4. Extension of drain at ,,Ramnarain lane 5. Extension of drain at ,Gopala lane 6. Extention of drain at Ville Nueve 7. ,Extension of drain at Riv Des Creoles,Dravidian lane nr Ackloo 8. Extension of drain ,Rue Maurice opp Bar Appollo 9. Extension of drain Rue Maurice opp Bar Ramdayan 10. Extension of drain at rue Buchon nr nono 11. Extension of drain at Shivala lane, 12. Extension of drain at Shivala lane 13. Extension of drain at rue la chaud, 14. Extension of drain at Rue ville neuve nr bye son 15. Extension of drain Rue Cmizard c/r rue delices 16. Extension of drain at Cent Gaulettes opp MCB bank 17. Extension of drain at Rue Camizard nr Lalone 18. Extension of drain at Rue Flamand nr Mooneesamy 19. Extension of drain at ,Rue Bazaar Mahebourg nr Teeluck 	<p>6,000,000.00</p>	<p>Extension of drain at Jaynarain roy-Awaiting LDA Approval</p> <p>Extension of drain at Goordin lane- Project undertaken by NDU</p> <p>Extension of drain at ,Bamboo lane- Project undertaken by NDU</p> <p>Extension of drain at ,Ramnarain lane-Project undertaken by NDU</p> <p>Extension of drain at ,Gopala lane- Project undertaken by NDU</p> <p>Extention of drain at Ville Nueve- Consultant working on clarification requested from LDA</p> <p>Extension of drain at Riv Des Creoles,Dravidian lane nr Ackloo- 100% completed</p> <p>Extension of drain ,Rue Maurice opp Bar Appollo- 100% completed</p> <p>Extension of drain Rue Maurice opp Bar Ramdayan- 100% completed</p> <p>Extension of drain at rue Buchon nr nono- Awaiting LDA Approval</p> <p>Extension of drain at Shivala lane x2- LDA approval obtained</p> <p>Extension of drain at rue la chaud- Consultant working on clarification requested from LDA</p> <p>Extension of drain at Rue ville neuve nr bye son- Consultant working on clarification requested from LDA</p> <p>Extension of drain Rue Cmizard c/r rue delices- Awaiting LDA Approval</p> <p>Extension of drain at Cent Gaulettes opp MCB bank- LDA approval obtained</p>
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		<p>Extension of drain at Rue Camizard nr Lalone- LDA approval obtained</p> <p>Extension of drain at Rue Flamand nr Mooneesamy- Undertaken by NDU</p> <p>Extension of drain at ,Rue Bazaar Mahebourg nr Teeluck Family- LDA approval obtained</p>
<p>1. Bissonee Camp Carol -Junction rd</p> <p>2. LeBouchon Sub Hall</p> <p>3. Bissonee Raj-Main Road(Extension)</p> <p>4. "Rattan Bajeenauth house</p> <p>5. Suharye lane"</p> <p>6. La Chapelles rd</p>	6,000,000.00	<p>Bissonee Camp Carol - Junction rd-Awaiting LDA Approval</p> <p>LeBouchon Sub Hall-La Chapelles rd-Awaiting LDA Approval</p> <p>Bissonee Raj-Main Road(Extension)- Project already undertaken</p> <p>Rattan Bajeenauth house</p> <p>Suharye lane- 100% completed</p>
<p>MARE TABAC</p> <p>Mundhup lane and Juggoo lane</p>	8,000,000.00	<p>Mundhup Lane- Undertaken by NDU</p> <p>Juggoo Lane-100% completed</p>

<ol style="list-style-type: none"> 1. Mosque rd nr Nazim house, Azad 2. Behari house 3. Biswa road 4. Morc Ithier 5. EDC Balance 6. Construction of drain at Cemetery road 	7,500,000.00	<p>Mosque rd nr Nazim house, Azad- 30% completed Behari house Biswa road- Consultant working on clarification requested from LDA Morc Ithier-Consultant to resubmit report EDC Balance - 100% completed Construction of drain at Cemetery road- Awaiting LDA Approval</p>
<ol style="list-style-type: none"> 1. School lane 2. Jagessur lane 3. Lolo lane 4. Rishi dayanand lane 5. Plein Bois (Gitan,shivala) 6. Morc sauve Coeur Retaining wall Lolo Street 	3,200,000.00	<p>School lane- Consultant working on clarification requested from LDA Jagessur lane- 100% completed Lolo lane- 100% completed Rishi dayanand lane- Consultant working on clarification requested from LDA Plein Bois (Gitan,shivala)- 100% completed Morc sauve Coeur Retaining wall Lolo Street- Consultant working on clarification requested from LDA</p>
<p>Upgrading of steps & covering of drains near MaximeSizonApollon at Bambous Virieux</p>	2,500,000.00	<p>Awaiting LDA Approval</p>
<p>Extension of Market at Rose Belle</p>	17,000,000.00	<p>Construction stage- works ongoing</p>
<p>Renovation of Mahebourg Market</p>	4,000,000.00	<p>Following meeting held at Ministry of National Infrastructure and Community Development (MNICD), decision has been taken that MNICD will takeover the whole project and the Rs 4 million will be absorbed in the maintenance work of the market.</p>
<p>Resurfacing of Rue Maurice and Suffren Road</p>	7,905,975.00	<p>Tender exercise cancelled following meeting with MOLG and PPO. Tender to be</p>

		relaunched for resurfacing of roads following additional funding received on 30 June 2023 under other capital projects 2023-2024. Tender relaunched. Closing date is 11 Oct 2023.
Upgrading of green spaces and children playgrounds	2,000,000.00	Petit Sable, Bambous Virieux, Anse Jonchee, Bois des Amourettes, Old Grand Port, Mon Rose, Balisson, Rose Belle, Mon Fertile, New Grove, Cluny, Plaine Magnien, Cite Anouska, Midlands, Beau Vallon, Riviere des creoles, St Hiliare and St Hubert completed Novelle france, Grand Bel Air, Cite Trois Boutiques, Mare Tabac and Mare d'Albert ongoing
Resurfacing of Roads	4,000,000.00	Tender exercise cancelled following meeting with MOLG and PPO. Tender to be relaunched for resurfacing of roads following additional funding of Rs 8.33 million received on 30 June 2023 under other capital projects 2023-2024. Tender relaunched. Closing date is 11 Oct 2023.
Resuracing of roads at Sundar road Marie Jeannie, Naggea road Rbelle, Anfield road Cluny, Rishi Dayanand road network including Market lane Rbelle, Cent Gaulettes road St Hubert, Mahatmama Gandhi street to school lane RDCreoles, Debarcadere street Vieux Grand Port, Basant Rai street New Grove, Maunick Road Deux Freres, Matombi street Providence.	13,531,525.00	Financial clearance obtained on 12.05.23. Contract agreement under preparation for Cent Gaulettes Road at St Hubert, and Mahatma Gandhi Street to School Lane at Riviere des Creoles, and Basant Rai Street at New Grove as approved in Executive Committee on 17 July 2023. Negotiation Committee to be carried out for Debarcadere Street at Vieux Grand Port.

Resurfacing of Tombeau Lane from Royal Road to Karan lane-Mahebourg	996,268.00	Financial clearance obtained on 29 June 2023. Letter of award to be issued.
Resurfacing of Dahlia Lane- Plaine Magnien	850,000.00	Financial clearance obtained on 29 June 2023. Letter of award to be issued.
Fencing with low block wall and pedestrian gate Cluny	534,000.00	Tender to be relaunched with new scope of works.
Fencing with low block wall and pedestrian gate Bananes	180,000.00	Tender to be relaunched with new scope of works
Fencing with low block wall and pedestrian gate St Hubert petanque court	272,000.00	Tender to be relaunched with new scope of works
Fencing with low block wall and pedestrian gate and Construction of Petanque court at New Grove village Hall	232,000.00	Tender to be relaunched with new scope of works
Landscaping and painting works at St Hubert Open Gym	N/A	N/A
Upgrading of Deux Freres Sub Hall	800,000.00	Tender to be relaunched with new scope of works
Lighting at Nouvelle France Playground	500,000.00	Completed
Construction of Mini Soccer Pitch at Midlands	5,000,000.00	Financial clearance obtained on 1 June 2023. Tender document under preparation.
Construction of Akshay Road (Paille en Queue Street) 16eme Mille	4,500,000.00	Bid Evaluation Stage.
Market Fair at Mahebourg	104,000,000.00	MNICD will take over the site and complete the works.
Setting up of Incinerator at Midlands	20,000,000.00	Land to be acquired
Conversion of existing football ground at Nouvelle France into an open market fair		project under preparation
Extension of Plaine Magnien Cemetery (Muslim section)		project under preparation
Construction of Gymnasium at ground floor of Plaine Magnien		project under preparation
Resurfacing/Construction of Roads under Road Rehabilitation Programme	8,330,000.00	Tender exercise cancelled following meeting with MOLG and PPO. Tender to be

		relaunched for resurfacing of roads following additional funding of Rs 8.33 million received on 30 June 2023 under other capital projects 2023-2024.
Provision of parking spaces at James Burty David market	4,000,000.00	Tender stage
Construction of drain at Bois des Amourettes, Cesar Providence	3,000,000.00	Tender stage
Construction of children garden and petanque court at Seizieme Mille	1,500,000.00	Purchase of children equipment at Tender stage. NDU is processing request for vesting of land
Construction of a Mini Soccer Pitch with Parking Facilities at La Musse Road, Nouvelle France	8.10	Contract agreement under preparation. Already approved in Executive Committee on 17 July 2023. Works in progress.
Construction of Two Mini Soccer Pitches with Parking Facilities at Morc Orchidee, Rose Belle	11.2M	Bid evaluation stage
Desilting of Rivers 900m at Petit Bel Air	14.6 M	Completed
Desilting of Rivers 700 m at Marc Tabac		Completed
Cleaning of Drains 472 m at Nouvelle France		Completed
Cleaning of Drains 710 m at Rose Belle		Completed
Cleaning of Drains 306 m at Plaine Magnien		Completed
Cleaning of Drains 1750 m at Grand Sable		Completed
Cleaning of Drains 700 m at Trois Boutiques		Completed
Cleaning of Drains 171 m at New Grove		Completed
Desilting of Rivers 800 m at Providence		Completed
Desilting of Rivers 410 m at Bois des Amourettes		Completed
Desilting of Rivers 1200 m at Grand Sable		Completed
Desilting of Rivers 220 m at Grand Bel Air		Completed

Desilting of Rivers 1200 m at Anse Joncee	Completed
Desilting of Rivers 175 m at SME Park Plaines Magnien	Completed

Welfare Department

1. Centenary

The 100th Anniversary Celebration of **Mrs Bibi Haneefa Auckloo** was held on 3rd July 2022 at Plaine Magnien in the presence of the Chairman and the Vice-Chairman.



2. A Prize Giving Ceremony was organized on 7th August 2022 at Riviere des Creoles Village Council.



3. Centenary

The 100th Anniversary of **MrsBheemahGowreea** was held on 26th August 2022 at Mont fertile, New Grove.



4. Regional Ganesh Chaturthi Celebration was held on 31th August 2022 at Marathi Suryaday Sabha, Plaine Magnien in collaboration with the District Council of Grand Port.



5. Memorial cup - Gala Football Match was organized by the District Council of Grand Port in the presence of the Chairman on 3rd September 2022 at Mare-D'Albert Football Ground.



6. Soft opening ceremony of Petit Sable Sports Complex & Prize Giving Ceremony in the presence of the Chairman and District Councilors on 11th September 2022.



7. Prize Giving Ceremony for PSAC 2021 was organized on 14th September 2022 at Quatre Soeurs Village Council in the presence of the Chairman.



8. 'Teknolozi dan ou Porte' by NCB in collaboration with The District Council of Grand Port on Friday 16, Saturday 17 & Sunday 18 September 2022 at Plaisance Shopping Village including IoT, Robotics, Arduino & Micro Bit Coding, 3D Printing, MauSign digital certificates & Gov eServices.



9. Prize Giving for Domino and Carrom Tournament (Inter-Village Competition) was held on 25th September 2022, yard of the District Council of Grand Port.



10. Inter-villages Football Tournament organized by District Council of Grand Port on 25th September 2022 at La Rosa Football Ground.



11. Donation of 1 set of Petanque Balls and Football to Petit Bel-Air Village by the Chairman on 27th September 2022.



12. A Workshop, Awareness Campaign and Demonstration of 3D Printing organized by the National Computer Board with Sewing Class Teachers on 28 September 2022 in the Council Room.



13. Donation of 1 set of Petanque Balls to Cluny Village Council on 29th September 2022.



14. The staff of the District Council of Grand Port and the Chairman celebrated the 53rd Anniversary of Shri Mohandas Karamchand Gandhi on 2nd October 2022 at Gandhi Square, Rose-Belle.





15. 5A-side Football Festival Feminine was organized on 16th October 2022 in collaboration with District Council of Grand Port and the MFA Regional Executive Committee at Mare D'Albert Mini Soccer Pitch.



16. Diwali Celebration was organized by the District Council in collaboration with Bhojpuri Speaking Union, MFDC, Cultural & Ramyana Centers and Gopeeka Academy of Performing Arts on 21st October 2022 at Plaisance Shopping Mall.



17. Diwali Celebration was organized by Bambous Virieux Pre-Primary Schools on 22nd October 2022



18. A Recreational Day was organized on 3rd November 2022 at Smt LP Govindramen Aryan Vedic SEN school, Union Vale, in collaboration with the District Council of Grand Port.



19. End of Year Celebration was held on 3rd November 2022 at Cluny and Bambous Virieux Pre-Primary Schools.



20. Recreational Day was held on 4th November 2022 at Southern Handicapped Association, Plaine Magnien in the context of International Day for Persons with Disabilities in collaboration with the District Council of Grand Port.



21. End of Year Celebration on 4th November 2022 at Old Grand Port Pre-Primary School.



22. Final Inter-village Football Tournament held on 12th November 2022 at La Rosa Football Ground.



23. An Inter- Region and Inter -Village Beach Volley Festival (5th Edition) was organized on 20th November 2022 at La Cambuse Public Beach



24. Prize Giving Ceremony was held on 21st November 2022 at Mahebourg Village Council.



25. 3rd Edition- Blood Donation in collaboration with the District Council of Grand Portwas held on 27th November 2022 at James Burty David Market.



26. Remittance of cheque to Representatives of Kovil in connection with Thaiposam Cavadee on 18th January 2023 in Council Room.



27. Spring Festival was held on 20th January 2023 by ‘WUJI’ Cultural Group. Defile of lion dance from Gandhi Square to District Council of Grand Port.



28. Cavadee was celebrated on 4th February 2023. The District Council of Grand Port had offered the following usual facilities:

- **Financial Assistance for 18 Kovils (Rs 2500 each)**
- **Plastic bags to 18 Kovils**
- **Crusher run for parking and near rivers**

- **Led Street lanterns near Kovils**
- **Patching along road leading to Kovils**
- **Scavenging services near Kovils**

29. Centenary

The 100th Anniversary of **Mrs Marie Simon Oslen** was held on 6th February 2023 in the presence of the Chairman, Vice-Chairperson and District Councillor.



30. Donation of School Materials to St Hubert village on 10th February 2023 in the Council Room.



31. Centenary

The 100th Anniversary of **MrsUmrawootee Gopal** was held on 13th February 2023 at her residence in Union Park in the presence of the Chairman and District Councillors



32. Maha Shivratri was celebrated on 18th February 2023. District Council of Grand Porthad offered the following usual facilities:

- **Financial assistance to Mandirs/Association registered with Mauritius Sanatan Dharma Temple Federation upon request**

- **Distribution of plastic bags to temples and resting places.**
- **Daily scavenging services in all temples of Grand Port during period of Maha Shivratri**
- **Spraying & cleaning of procession routes of vicinity of temples**
- **Cleaning and mowing of green spaces used as resting places**
- **Teaming with District Council of Savanne for provision of scavenging lorries**
- **Patching along non-classified public roads leading to temples of places of worship**
- **Maintenance of street lighting & provision of temporary lights in public places upon request**
- **Spreading of crusher run on public areas upon request**
- **Repairs of Damaged Footpaths**

33. Meeting with Representatives of Mosques in the context of Shab E-Barat on 1st March in the Council Room.



34. Shab E-Baraat was celebrated on 6th March 2023. District Council of Grand Porthad offered the following usual facilities:

- **Cleaning of Janaza platforms at Cemeteries**
- **Provision of additional lighting**
- **General Cleaning**
- **Painting**

- Maintenance of existing lamps

35. National Day Celebration – Symbolic Flag Raising Ceremony was held on 10th March 2023 at the District Council’s yard in the presence of the Chairman and staff.



36. Celebration of Independence Day was held on 13th March 2023 at Bambous Virieux, Cluny & Old Grand Port Pre-Primary Schools.





37. International Women’s Day – A Get together with female staff of District Council of Grand Portwas held on 17th March 2023.





38. Remittance of Cheques and banners on the occasion of Gudhi Padwa, Ugaadi and Ramayan Chanting Competition held on 20th March 2023.





39. Ugaadi was celebrated on 22nd March 2023. District Council of Grand Port had offered the following usual facilities:

- Financial Assistance to 17 Mandiram
- Scavenging Services
- Additional Lighting
- Patching & Levelling of parking slots with crusher run

40. Job and Career Fair was organized by the District Council of Grand Port from 31st March to 2nd April 2023 at Plaisance Shopping Mall.





41. Eid al-Fitr was celebrated on 22nd April 2023.

District Council of Grand Porthad offered the following usual facilities:

- **General cleaning in front of mosques**
- **Daily scavenging during Ramadan month**
- **Maintenance of existing lamps/street lightings**
- **Patching of road**
- **Fixing of temporary lights upon request**
- **Plastic bags**
- **Distribution of dates to Mosques**



42. 8 A-side football tournament was held on 30th April 2023 at Rose Belle Stadium.





43. The village Council of Rose Belle & Le Collectif De Rose Belle in collaboration with the District Council of Grand Port had organized ‘Rose Belle By Night’ on 27th May 2023.







44. The District Council of Grand Port had organized a lunch for Senior Citizens on 21st June 2023 at Quatre Soeurs Refuge Centre including a musical show by Mami Kloune.



VILLAGE COUNCILS

The functions of a Village Council are as stipulated in Section 51 of the Local Government Act (LGA) 2011 as amended. A Village Council shall, within the limits of its administrative area, be responsible for

- a) The organization of sports, leisure and cultural activities
- b) The running of pre-primary schools and entrepreneurship courses
- c) The maintenance and improvement of libraries and computer facilities
- d) The maintenance of cremation grounds and any other public health amenities and
- e) The performance generally of any public works to promote the sanitation and cleanliness of the village and the well-being of the inhabitants.

Village Councils are held at least once monthly and for financial year 2022-2023 12 meetings were held in all Village Councils. Decisions taken at the meeting are implemented by the Assistant Chief Executives for their respective Village Councils.

PART 1V

STRATEGIC DIRECTION

Trends and Challenges

(i) Trends

A SWOT analysis of the Council's performance in the delivery of services reveals the following

Strengths:

1. The Council is geared by a team of dedicated Councillors who are striving for the welfare and betterment of the residents in the administrative area of Grand Port
2. The Administration is managed by duly qualified and experienced officers
3. The administrative area comprises various touristic venues such as Le Val Nature Park, Vallee Ferney all of which attract more and more tourists in its area.
4. The Vieux Grand Port is renowned worldwide and attracts both local and foreign visitors all the year through.
5. The area is equipped with various amenities providing sports and leisure facilities to its residents.
6. The SSR International Airport is located within our administrative area.

Weaknesses:

1. Vacant posts not filled are affecting the smooth running of the Council.
2. Part of the fleet of scavenging and street lighting lorries needs to be renewed.
3. Restrained mobility among staff within District Council administration.
4. The administrative area is extensive.
5. There are few economic operators within the area

Opportunities

1. The area is expanding and is attracting more and more residents and investors
2. Various IRS projects are emerging within the administrative area
3. The south of the islands is more or less intact and preserves intact its pristine beauty
4. Use of framework agreements to minimize cost in procurement of certain goods
5. Segregation and composting of waste to reduce load of wastes transported to landfill stations and minimization of pollution

Threats

1. Central Government reducing grants.
2. Proliferation of illegal sellers in the administrative area.
3. Other government agencies providing the same services as the District Council.
4. Economic operators may show reluctance to pay the relevant fees due to unfair competition caused by the presence of illegal sellers.

(ii) CHALLENGES

We are living in a world which has become a global village whereby the Council is also called upon to innovate and adapt in order to meet rising aspirations.

Service delivery is expected to be improved /accelerated within tighter schedules and at lesser cost implication.

The administrative area is expanding rapidly with the development of new morcellements. This will put further stress on our road networks and services in particular scavenging service.

The construction of new village halls at New Grove, Nouvelle France, Camp Carol and Le Bouchon are expected to provide a convivial venue for village council meetings and to bring additional leisure activities to the villagers.

The advent of the Customer Service Portal has significantly improved our complaint handling system. Indeed, people no more need to call at the Council for submitting a complaint. Moreover, the complainant is kept informed of action being taken through either telephone calls or messages on their mobile phone or e mail.

THREE-YEAR STRATEGIC PLAN

(i) Strategic Priorities

The strategic priorities or goals/objectives of the District Council of Grand Port allows the Council to focus on achieving its core mission statement and vision. Council's aim is to improve the provision of services to the inhabitants of its area and to enhance its capacity building in providing more effective and efficient services in an economical way. Our way forward is to have a cleaner region while maintaining and enhancing the infrastructure base in all the 24 villages falling under Council's responsibility. Our Council would continue to strive to increase its outputs with the appropriate combination of inputs.

The following are the most important strategic points:

1. Economy – Business Facilitation
2. Vehicles fleet- purchase and renewal
3. Neighbourhood liveability - Health & safety
4. Refuse collection service
5. Culture, entertainment, and sports
6. Infrastructure- Roads and lighting
7. Land drainage
8. Complaints handling
9. Improving asset management
10. Improving efficiency of employees

This Plan covers the period 2023/24 to 2024/25 and 2025/2026. The following sections outline the enablers and drivers. The Three-year Strategic Plan is based on the overarching strategies and goals of Council for the next three years with the aim that all the strategies are realised by 2026.

For each department, a description and analysis of the current situation is provided to summarise the status and challenges faced. This is then followed by the strategic direction for 2022/23 through to 2023/24, which outlines the main thrusts of the Strategic Plan. Specific key performance indicators (KPIs) to evaluate the progress of each sector have been developed. These KPIs and targets are presented at the end of each section.

Key Action	Key Performance Indicator	Target 2022/23	Target 2023/24	Target 2024/25
Implementation of Council's policy decision	Percentage of policy decision implemented	80%	90%	90%
Provision and maintenance of Community based amenities	Percentage of amenities maintained by Council and contracted services	72%	72%	75%
Economy – Business Facilitation	Percentage of BLUP issued as per prescribed delay	100%	100%	100%
Vehicles fleet-purchase and renewal	Replacing all vehicles which have covered their economic life span	60%	60%	70%
Neighbourhood liveability – cleaning of barelands, provision of green spaces and health tracks	% of lands cleaned and health tracks maintained	60%	65%	70%
Refuse collection service	One service per week in residential areas and daily commercial areas	85%	90%	92%
Promotion of Sports, Welfare, Education	Activities organized for	70%	70%	75%

and Cultural Development	inhabitants			
Infrastructure- Roads and lighting	Improve roads infrastructure and regular maintenance	55%	60%	70%
Land drainage – Construction of drains	Number of drains constructed in flood prone areas	40	70	75
Complaints handling	Reduce the number of tickets on Citizens Support Portal	75%	75%	85%
Improving asset management through recording of non-financial assets	Keep records of all assets in the fixed assets register	75%	85%	100%
Improving efficiency of employees through both face to face and training courses	Number of trainings provided to employees			
Reduction in electricity consumption for street lighting	Sensitise employees to reduce electricity consumption	65%	70%	75%

Proposed List of Capital Projects for the Year 2023-2024 and onwards:

SN	Project Title	Estimated Cost (Rs)
1	Upgrading of Petit Sable Sub Hall	2,000,000
2	Upgrading of Trois Boutiques Football Ground	1,500,000
3	Upgrading of Grand Bel Air Village Hall	1,000,000

4	Upgrading work at Mare D'Albert Multipurpose Hall	1,000,000
5	Upgrading of Riviere des Creoles Multipurpose Hall	1,000,000
6	Construction of bleaches at Plaine Magnien Football Ground	3,500,000
7	Construction of foot five at Bananes near football ground	2,000,000
8	Construction of children garden and petanque court at seizieme milles	1,500,000
9	Fencing works at Cluny football ground	1,500,000
10	Upgrading of Football Ground at Residence la Chaux	500,000
11	Construction of foot five at Union Park	4,500,000
12	Multipurpose Complex at 16eme Mille	20,000,000
13	Extension of Market at Rose Belle	17,000,000
14	Market Fair at Mahebourg	104,000,000
15	Completion of Incinerator at Tombeau, Mahebourg	14,710,000
16	Setting up of Incinerator at Midlands	20,000,000
17	Renovation of Mahebourg Market	4,000,000

I. Key Deliverables and Performance Indicators

- Construction of Village Hall.
- Construction and resurfacing of roads.
- Construction of covered and absorption drains.
- Children garden equipment.
- Clean-up and embellishment campaign.

Key Actions for Financial Year 2023/2024

Services to be Delivered	Indicators	Targets 2023/2024
Council's Policies implemented	Percentage of Policy measures actually implemented	90%
Delivery of Council's programmes	Percentage of performance indicators met	80%
Construction and Maintenance of Roads	Area of roads construction and maintenance:	
	(1) Construction (recurrent budget)	Nil
	(2) Maintenance	11,000 m ²
Construction and Maintenance of Drains	Length of drains construction and maintenance:	
	(1) Construction (NEF)	Nil
	(2) Maintenance	19,300 m
Maintenance & Installation of Street lighting points	Number of street lighting points installed and maintained:	
	(1) Installation	350 LED
	(2) Maintenance	11,400 points
Road marking and traffic signs fixed	Length of road marking effected	2,500 m ²
Issuing of Building and Land Use Permit	Percentage of applications processed	98%
Refuse collection service	Percentage of new trading activities controlled	60%
	Number of times households serviced per week	Once
	Number of times commercial places serviced (for only two villages)	Daily
Cleaning public places (including green spaces, cemeteries and traffic centres)	Frequency of cleaning operations carried out:	
	(1) Public toilets, cemeteries & traffic centres	Daily
	(2) Green space & others	Fortnightly
National festivities celebration	Number of cultural shows to be organised	6
Organisation of Sports activities	Number of sports activities to be organised	7
Provision of I.T, Literary and other facilities	Number of persons getting access to facilities to be provided by the council	5000
	Number of children attending pre-primary school run by the council	100

II. Human Resource Allocation & Gender Distribution

Staff in Post (March 2023)	Male	Female
Top Management (Salary ≥ Rs 100,000)	1	0
Middle Management (Rs 40,000 ≤ Salary < Rs 100,000)	14	9
Support (Salary < Rs 40,000)	267	65
Overall	282	74

STATEMENT OF FINANCIAL POSITION AS AT 30 JUNE 2023

		2022-2023	2021-2022
		MUR	MUR
Current Assets			
Cash and Cash Equivalents	2	44,991,278	57,428,688
Receivables From Exchange Transactions	3	28,686,206	26,194,553
Receivables From Non-Exchange Transactions	4.1	4,415,139	3,251,938
Capital Grant Receivables	5	25,067,809	1,014,560
Inventories		2,223,714	2,361,437
Investments	6	62,800,400	64,733,600
Work In Progress	7	39,693,136	41,658,266
Total Current Assets		207,877,682	196,643,042
Non - Current Assets			
Receivable from non-exchange transactions	4.2	6,256,232	5,838,881
Property, Plant And Equipment	8	576,162,788	550,160,513
Total Non - Current Assets		582,419,020	555,999,394
TOTAL ASSETS		790,296,702	752,642,436
Current Liabilities			
Payables from Exchange transactions	9	26,518,019	30,394,865
Deposits	10	36,513,480	31,794,610
Employee Benefit Obligations	11	1,721,564	10,606,735
		64,753,063	72,796,210
Non - Current Liabilities			
Other payables from non exchange transactions			
Employee Benefit Obligations	11	88,339,226	89,875,251
Retired Employee Benefits	12	499,118,780	475,367,004
Total Non - Current Liabilities		587,458,006	565,242,255
TOTAL LIABILITIES		652,211,069	638,038,465
NET ASSETS/(LIABILITIES)		138,085,633	114,603,971
NET ASSETS/EQUITY			
General Fund		570,977,233	586,890,228
Accumulated Reserves		(432,891,600)	(472,286,257)
Total Net Assets/Equity		138,085,633	114,603,971

Approved in Council of 27 October 2023

Chairperson

Chief Executive

STATEMENT OF FINANCIAL PERFORMANCE FOR THE YEAR ENDED 30 JUNE 2023

		2022-2023	2021-2022
		MUR	MUR
Revenue From Non-Exchange Transaction			
Fees, fines and penalties	13	19,966,703	20,981,835
Public Contributions And Donations	14	259,300	30,000
Government Grant	15	393,048,735	325,592,765
Other Revenue	16	215,042	83,325
Total revenue from Non-Exchange Transactions		413,489,780	346,687,925
Revenue From Exchange Transactions			
Building and Land Use Permit Fees	17	7,957,187	7,801,908
Rent and Royalties	18	20,094,616	15,919,167
Financial Income	19	1,761,893	777,508
Other Revenue	20	1,138,867	1,607,631
Total revenue from Non-Exchange Transactions		30,952,563	26,106,214
Total Revenue		444,442,343	372,794,139
Expenses			
Compensation Of Employees	21	169,757,880	168,948,348
Provisions	22	918,707	9,098,865
Remuneration of Councilors	23	19,295,275	18,845,468
Grants And Subsidies	24	4,292,850	4,044,967
Supplies and consumables	25		
Utilities Cost	25.1	35,254,722	27,592,774
Motor Vehicle Expenses	25.2	8,971,265	6,798,189
Repairs And Maintenance	25.3	10,828,422	16,826,110
Cleaning and Security Services and other related costs	25.4	58,835,832	63,098,029
Hosting of events running costs	25.5	762,322	466,377
Professional And Legal Fees	26	674,302	643,105
Provision for bad debt	27	-	1,092,407
Depreciation and Amortisation expenses	28	54,728,876	48,814,826
Retired Employee Benefits	29	35,398,708	28,914,545
Other Expenses	30	4,870,848	4,934,452
Total Expenditure		404,590,009	400,118,462
Other Gains /(Losses)			
Gain on sale of assets		656,700	210,221
(Deficit)/Surplus for the Year		40,509,034	(27,114,102)

**STATEMENT OF CHANGES IN NET ASSETS/EQUITY FOR THE YEAR
ENDED 30 JUNE 2023**

	General Fund	Accumulated Reserves	Total
	MUR	MUR	MUR
Balance as at 01 July 2022	586,890,228	(472,286,257)	114,603,971
Adjustment			
			-
Pensions	(15,912,995)		15,912,995
<i>Prior Year Adjustments</i>		(1,114,377)	1,114,377
			-
			-
			-
			-
Surplus for the year 2022/2023		40,509,034	40,509,034
	570,977,233	(432,891,600)	138,085,633

STATEMENT OF CASH FLOW AS AT 30 JUNE 2023

CASH FLOW FROM OPERATING ACTIVITIES	2022-2023	2021-2022
Receipts	MUR	
Blp	8,207,187	8,151,908
Public Contributions and Donations	259,300	30,000
License And Permits	17,292,875	19,186,980
Government Grants And Subsidies	366,111,862	323,272,495
Finance Income	1,628,063	869,050
Other Income, Rental And Agency Fees	23,920,917	19,561,591
Total receipts	417,420,204	371,072,024
Payments		
Compensation Of Employees	213,899,321	186,974,405
Good And Services	116,160,355	139,384,882
Gratuities & Pension	23,357,690	19,666,590
Rent Paid	81,200	62,400
Other Payments	4,864,687	4,258,460
Grants And Subsidies Paid	4,292,850	4,041,167
Total payments	362,656,103	354,387,904
NET FLOW FROM OPERATING ACTIVITIES	54,764,101	16,684,120
Cash flows from investing activities		
Purchase of property, plant, equipment and intangible assets	(77,287,814)	(44,640,298)
Proceeds from sale of property, plant and equipment	656,700	
(Decrease)/Increase in investments	1,933,600	96,100
Net cash flows used in investing activities	(74,697,514)	(44,544,198)
Cash flows from financing activities		

Proceeds from borrowings	2,996,166	2,387,301
(Decrease)/Increase in deposits	4,499,837	9,486,099
Net cash flows used in financing activities	7,496,003	11,873,400
Net Increase/(decrease) in cash and cash equivalents	(12,437,410)	(15,986,678)
Cash and cash equivalents at 1 July 2022	57,428,688	73,415,366
Cash and cash equivalents at 30 June 2023	44,991,278	57,428,688

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

REVENUES

	Original Estimates MUR	Revised Budget MUR	Actual Budget MUR	Variance
Taxes on Goods and Services				
Trade Fees	18,000,000	13,660,668	17,292,875	(3,632,207)
Grants				
Grants-in-Aid	287,000,000	302,000,000	302,000,000	
Additional Grant	-		-	
Interest				
Investment Income	500,000	834,328	1,628,063	793,735
Rent and Royalties				
Rental of Land and Buildings				
Rentals - Market and Fairs	20,000,000	17,451,611	16,911,726	539,885
Sale of Goods and Services				
Advertising Fees				
Fees Funeral	1,600,000	1,439,572	1,325,282	114,290
Cremation/ Incineration	1,200,000	943,275	929,550	13,725
Bus Toll	1,500,000	1,146,606	1,144,025	2,581
BLP Fees	7,100,000	4,445,306	8,207,187	(3,761,881)
Miscellaneous Revenue				
Other Miscellaneous Revenues	230,000	241,452	866,018	(624,566)
TOTAL REVENUES	338,330,000	343,311,668	350,728,326	(7,416,658)

EXPENSES

	Original Estimates	Revised Budget	Actual Budget	Variance
--	--------------------	-------------------	---------------	----------

Compensation of Employees	229,731,151	212,573,353	205,250,139	7,323,214
Remuneration of Councilors	17,700,000	18,085,234	19,295,275	(1,210,041)
Grants And Subsidies	4,140,000	4,154,606	4,292,850	(138,244)
Supplies and Consumables				-
Utilities Cost	24,348,100	29,896,434	35,254,722	(5,358,288)
Motor Vehicle Expenses	6,625,000	8,713,575	8,971,266	(257,691)
Repairs And Maintenance Cleaning and Security Services and other related costs	10,160,000 49,442,000	12,326,408 49,542,701	10,748,118 50,274,018	1,578,290 (731,317)
Hosting of events running costs	690,000	789,848	552,021	237,827
Professional And Legal Fees	870,000	876,083	674,302	201,781
Other Expenses	5,796,500	6,353,426	5,573,852	779,574
Total Expenditure	349,502,751	343,311,668	340,886,563	2,425,105
Deficit for Year	(11,172,751)	0	9,841,763	9,841,763

**NOTES ON PERFORMANCE
DIFFERENCES:**

REVENUES

(1) Trade Fees- Decrease in the amount collected is due mainly to operators paying at the CBRD (Corporate Business

Registration Department) whereby amount collected is then transferred to Council and exemption granted to SME's of

less than Rs 5,000 for the five years up to Year 2027.

(2) Grant in Aid- Actual expenditures during any financial year are incurred based on budgeted revenues.

Mid term review exercise is conducted during the year to provide for any changes in the approved budget in view of unforeseen

increases in expenditures or any additional revenues received and an additional grant Rs 15,000,000 was received .

(3) Building and land Use Permit- Increase in property development projects.

(4) Rentals Markets and Fairs - Decrease in fees collected and number of market stallholder/fair ,debtors being referred to attorney .

EXPENSES

(5) Compensation of Employees-The decrease is mainly for funded post not filled in.

(6) Cost of Utilities-Being increase in consumption of electricity due to new lanterns being placed within the jurisdiction of Grand

Port District. Water charges has increased in respect of consumption of newly built village halls,incinerator/cemeteries etc.

(7)Motor Vehicle Expenses- High running cost for vehicles in use,increase in fuel,diesel,petrol,gas and acquisition of new vehicles.

(8)Repairs & Maintenance- The decrease is mainly due to additional fund received for maintenance works.

(9)Cleaning and Security Services -Increase in prices of services received for contracted services for new sites and markets.

NOTES TO ACCOUNT FOR THE YEAR ENDED 30 JUNE 2023

1.0 SIGNIFICANT ACCOUNTING POLICIES

1.1 Basis of reporting

(i) Reporting Entity

The District Council of Grand Port is a corporate body established under the Local Government Act 2011 (as amended), Part II Section 3 and 7. The place of management is Royal Road, Rose Belle.

(ii) Reporting Period

The reporting period for the Financial Statements is the year ended 30 June 2023.

(iii) Activities of the Local authorities

The Council's principal activities are the provision of sound public infrastructure and its maintenance, household waste collection, licensing of business activities, issuing of development permit and the promotion of sport, leisure and welfare activities as stipulated under Section 50 of the LGA 2011.

1.2 Basis of Preparation and Statement of Compliance

(i) Compliance with regulatory framework

The financial statement of the District Council of Grand Port has been prepared in compliance with Section 133 of the Local Government Act (LGA) 2011 in accordance with International Public Sector Accounting Standards.

(ii) Basis of Preparation

The financial statements have been prepared on an accrual basis, using the historical cost and according to IPSAS.

At the date of preparation of the financial statements, the following standards, amendments to the existing standards and interpretations were in use but not yet effective,

IPSAS 41 Financial Instruments and
IPSAS 42 Social Benefits.

There are no other standards that are effective and that would be expected to have a material impact on the financial statements in the current or future reporting periods and on foreseeable transactions.

(iii) Comparative Information

- (a) All balances as at 1 July 2023 are in accordance with International Public Sector Accounting Standards under historical basis.

(iv) Cash Flow

The direct method has been used in the preparation of cash flow.

(v) Basis of Budget Preparation

The budget for Local Authorities is prepared on a cash basis, appropriated by Votes of Expenditure and Income.

The statement of comparison of budget and actual amounts are prepared on the same basis as the budget.

The period of approval of Budget Estimates covers the Financial Period from 1st July 2022 to 30 June 2023.

The budget shall be approved by the Minister under Section 85 (2) (d) of the Local Government Act 2011. It may also be revised under Section 85 (3) (b) of the Act. The funding of the Budget Estimates is partly appropriated under Grant-In-Aid by the Parliament and internally generated income.

(vi) Currency Denomination

The Financial statements are presented in *Mauritian Rupees and rounded to nearest rupee. The Local authorities elect* to disclose information under the Notes (IPSAS 1.1.05).

(vii) Authorization Date

The Financial Statements are prepared by all the local authorities under the provision of Section 132 of Local Government Act (LGA) 2011. The Financial Statements are approved by the Council before 31st October of the Financial Year; the Financial Statements are authorised for issue by the Chief Executive within four months of the end of every financial year to the Director and endorsed by the Chairperson and the Chief Executive under the provision of the Local Government Act 2011.

1.3 Revenue Recognition

Revenue is recognized 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 or not. 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 is no exchange of approximate direct benefits or value between receiving and giving entities.

1.3.1 Revenue from Exchange Transactions

(i) Rent

Rental income arising from operating leases is accounted for, on a straight-line basis over the lease terms and on an accrual basis.

(ii) Interest Income

Interest income is recognized on a time proportion basis after following the procurement procedures at an arm-length taking into account the effective yield of the financial assets.

However, it should be noted that interest income is foregone upon directives received from the Ministry of Finance and Economic, Development to invest into treasury bills or treasury certificates, which may be below that the prevailing market rates.

(iii) Other Income

All other income derived from other sources are treated under accrual basis. According to IPSAS 9.19, when the outcome of the transaction can be estimated reliably, revenue from rendering of services is recognized by reference to the stage of completion.

The stage of completion services performed to date as a is measured by reference to percentage of total services to be performed.

(iv) Bus toll fee

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

(v) Burial and Incineration fees

Burial and incinerator fees are recognized on the accrual basis that is the amount actually receivable after service actually provided.

1.3.2 Revenue from Non- Exchange Transactions

(i) Building and Land Use Permit Fee (BLUP)

Building and land use permit fee is recognized on an accrual basis that is the amount actually receivable and/or collectible when the development permit is actually issued.

(ii) Fees and penalties

a) Trade fee, license and permits

Trade fee is payable whenever an economic operator or any person carries out a classified trade as stipulated under Section 122 of the Local Government Act 2011.

Trade fees under the Twelfth Schedule shall be recognized on accrual basis. A surcharge of 50% shall be levied on any amount not paid within the period specified in Section 122 (4) of the Local Government Act 2011.

As from January 2020 trade operators are to pay their fees at the CBRD (Corporate and Business Registration Department) having its office at Port Louis.

b) Advertising fee

Advertising fees received or receivable are accounted as income on an accrual basis unless collectability is in doubt and cannot be recognized when it is uncertain that future economic benefits will flow to the Council.

(iii) Capital Grants

Capital 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 recognized in respect of the condition attached to the grant and related revenue recognized in the period the condition is satisfied.

The recognized revenue may be straddled over the periods, the council operate the asset, if the condition of the grant stipulates that the council deferred reserve and should operate the asset or otherwise return the money, and then the capital grant is spread over the life time of the assets where the inflow of services is ascertained, like matched with inflow of economic benefit from the assets acquired. Otherwise, the Capital grant is recognized in the statement of performance at the time of grant received.

Capital grant should be grouped- under receivables from non-exchange transactions.

(iv) Grant-In-Aid

Grant in aid (GIA) are received from the Central Government as funding to meet the expenses or losses met by local authorities in performance of their statutory duties under the Local Government Act (LGA) 2011. They are recognized in the statement of financial performance in the period in which they become receivable.

(v) Grant/ Goods In-Kind /Gifts and Donation with No Conditions

Revenue is measured at fair value and is recognized on obtaining control of the asset (cash, goods, 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 authorities and can be measured reliably.

(vi) Service In-kind

The local authorities do not recognize services in kind.

(vii) Other Income-Concessionary Loan

Concessionary loans should be classified as financial liabilities and the difference between loan proceeds and the fair value of the loan on initial recognition is recognized as non-exchange revenue. The financial risk should be disclosed under 'Financial Liability'.

1.4 Property, Plant and Equipment

1.4.1 Measurement on Initial Recognition

On initial recognition, property, plant and equipment are stated at cost. Cost includes expenditure that is directly attributable to the acquisition of the items (excluding borrowing cost). When significant parts of property, plant and equipment are required to be replaced at intervals, the authorities recognize such parts individual assets with specific useful lives and depreciates them accordingly. Likewise, when a major inspection is performed, its cost is recognized in the carrying satisfied. All other repair and maintenance costs are recognized as surplus or deficit as incurred.

Where an asset is acquired in a non-exchange transaction for nil or nominal consideration the asset is initially measured at its fair value. State Lands are recognized at a value estimated by the Valuation Department and /or any substantial acceptable basis of valuation which is justified in financial term.

Regarding vested land, a policy will be agreed at the level of the Ministry of Finance and Economic Development.

Where the cost of the building is not readily available, the initial measurement will be at a value estimated by the Valuation Department or /or any substantial acceptable basis of valuation which is justified in financial term.

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. Impairment gain or loss is recognised as a surplus or deficit".

Moreover, Councils should review only the remaining life of asset and as far as possible, councils should use straight line method. (IPSAS 17.67).

1.4.2 Class of assets

a) Land (freehold and/or leasehold)

Land transferred *by land and real estate promoters* to the Council are in principle transferred to the Council at the token amount of MUR 1 per plot and the deed of sale clearly stipulates the condition that the land shall be used only for the purpose for which it has been vested to the Council under the Morcellement Act. Land transferred is recognized as PPE at the date the transfer took place and it is valued at fair value.

b) Vested Land

Land is vested to the Council by the Ministry of Housing and Land for its management and administration. These lands are for community use and council has no right to dispose it or use for any other purpose. These lands are transferred with conditions.

No recognition is provided for these vested assets.

c) 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 less any subsequent accumulated depreciation and/or accumulated impairment losses. No revaluation is carried out unless required.

d) Machinery and Equipment

Machinery and equipment comprise of the following group of assets: -

Air Condition Equipment;
Digital panel board;
Energy saving equipment;
Firefighting equipment;
Generators;
Incinerators;
Kitchen equipment (items above Rs. 5000)
Indoor Gym equipment;
Lighting equipment;
Office equipment;
Security Equipment;
Social Hall Equipment (Sound system, etc)
Equipment other than vehicles; and Workshop equipment.

e) Motor Vehicles

Following several discussions with Local Authorities, it has been agreed that motor/transport vehicles shall comprise only those vehicles having a Motor Vehicle License (MVL).

f) Computer and IT Equipment (< 5 yrs)

The group of assets shall comprise of the following items: -

Computer (screen, CPU, Mouse, Keyboard & other accessories);
Laptop;
Tablette devices;
Printer;
Servers;
UPS (UNINTERRUPTIBLE POWER SUPPLY)
Mobile devices;
Other peripheral devices (photocopy, scanner, fax)

It has also been agreed that this category shall also include those software that cannot be dissociated from the equipment or hardware or used on its own.

g) Infrastructure

Construction of drains, absorption pit, non-classified roads, sport facilities, children playground and other community infrastructures are recognized under public infrastructure, and are depreciated during their economic useful life. Extension of street lighting network and fixed resurfacing of existing roads are also recognized as assets and there of depreciated.

Cost of patching of roads, fixing of traffic signs and names plates are charged to the income statement as expenses in the year they are incurred. However, overhauling of road are capitalized.

h) Furniture, Fittings & Fixtures

Furniture and fixtures are larger items of movable equipment that are used to furnish an office. Examples are bookcases, chairs, desks, filing cabinets, and tables.

1.4.3 Depreciation Rates

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 annual rates are used in the calculation of depreciation and is inclusive of the residual value convergence with Authorities Accounts.

Description	Depreciation Rate
Freehold Land	0
Leasehold Land	0
Building	2%
Machinery and Equipment	5% to 25%
Vehicles	12.5%
Computer and IT Equipment (< 5 yrs)	25%
Infrastructure (Roads Bridges and Drains)	2% to 10%
Leased Asset	5% to 25%
Furniture, Fittings & Fixtures	10%
Intangible Asset	12.50% Please refer below

It is to be noted that, immovable property without any structure or building are not depreciated (freehold and leasehold land).

1.4.4 Subsequent Measurement

Land

After recognition, land is stated in the statement of financial position at its revalued amount, being the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent impairment losses.

All other property, plant and equipment

Machinery and equipment, IT appliances & computer, motor vehicles and furniture, fixtures, fittings should be stated at cost less accumulated depreciation and accumulated impairment losses, and is stated at its carrying value.

1.4.5 Assets under Construction

Assets in the course of construction are carried out at cost, less any recognized impairment loss. Cost includes professional fees and any related cost, excluding borrowing costs. They are classified as Property, Plant and Equipment (PPE).

Depreciation of these assets commences when the assets are ready for their intended use and is on the same basis as other property assets.

1.4.6 Impairment of Asset

When the carrying amount of an asset is greater than its estimated recoverable service amount or recoverable amount, it is written down to its recoverable service amount and an impairment loss is recognized as surplus or deficit.

1.4.7 De-recognition

Property, plant and equipment and/or any significant part of an asset are derecognized upon disposal or when no future economic benefits or service potential is expected from its continuing use. Any gain or loss arising on de-recognition of the asset (calculated as the difference between the net disposal proceeds and the carrying amount of the asset) is included in the surplus or deficit when the asset is derecognized.

1.5 Leases

Lease is classified as finance lease when all the risks and benefits incidental to ownership of an asset is transferred to the lessee. Though the title is not transferred to the lessee, the asset under finance lease is recognized as asset and liability at the lower of the present value of minimum lease payments and the fair value of the property determined at the inception of the lease

1.6 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 treated as an expense in the 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 except for an intangible asset acquired through a non-exchange transaction which has been measured at the fair value at the date of acquisition. The economic useful life of an intangible asset is assessed as finite or infinite. Application software is classified as an intangible asset while operating software is recognized as property, plant and equipment as it cannot be separated from the latter. The cost of intangible is amortized over its useful economic life. Impairment test is carried out whenever there is indication that the asset may be impaired.

Application software (Ebiz) System - 8 years

Operating Software (Office) and software licenses - 8 years

The amortization period and the amortization method for an intangible asset with a finite life should be amortized using the straight-line method and 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 as surplus or deficit under the amortization cost of intangible assets.

Gains or losses arising from de-recognition of an intangible asset 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.

1.7 Financial Instruments

1.7.1 Initial Recognition of Financial Assets

An entity shall recognize a financial asset in its Statement of Financial Position when, and only when, the entity becomes party to the contractual provisions of the instrument.

Councils' financial assets include: cash and cash equivalent; term deposits; trade and other receivables; loans and other receivables.

1.7.2 Classification of Financial Assets

IPSAS 29.47: 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.

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

Available-for-sale of 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

When the financial asset is de-recognized, then the cumulative gain or loss is recognized in surplus or deficit.

- **Held-to-maturity investments (Fixed Deposit)**

Held-to-maturity financial assets are non-derivative financial assets with fixed or determinable payments and fixed maturities that the Council has the positive intention and ability to hold to maturity.

If the Council was 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.

- **Loan and receivables**

Loans and other receivables are non-derivative financial assets with fixed or determinable payments and 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.

The local authority assesses its loans and receivables (including trade receivables) and its held-to-maturity investments at the end of each reporting period. In determining whether an impairment loss should be recorded as surplus or deficit, the local authority evaluates the indicators present in the market to determine if these indicators are indicative of impairment in its loans and receivables or held-to-maturity investments.

1.8.1 Trade and other payables

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

Long term payables are recognized initially at fair value and subsequently measured at amortized cost using the effective interest method.

1.8.2 Prepayments

Prepayments are recognized as financial liabilities when payment for goods or services has been made in advance by clients or suppliers of obtaining a right to access those goods or services.

The Local authority recognizes prepayments in relation to the following: rent, goods, services.

Deposit by clients namely for Morcellement Deposit. These deposits are released after the clients terminate the contract or undertakings within the term of the agreement, otherwise if the clause of agreement is defaulted and/or infringed then the deposit is confiscated to make good the impact of the defaults clause.

1.8.3 Taxes

- (i) **Tax deduction at source**

Professional and service providers undertake contractual services for local authorities under an exchange transaction. Therefore, under the prevailing income Tax Act the Local authorities should retain a percentage of tax levied on the service cost (depending upon the service provision like consultancy, rental service, etc) and remit same to Mauritius Revenue Authority (MRA) on behalf of the service provider. This retention during the cut off period should be treated as financial liability.

(ii) Local authorities are not entities which manage and maintain a value added tax dealing with input and output tax. Therefore, all its services provided to the general public, whether exchange and non-exchange do not attract output tax, but Local authorities pay VAT to suppliers in exchange of services received in financial assets or non-financial assets so the VAT is considered as the invoice value.

1.9.1 Inventories

As per IPSAS 12, Inventories are measured at the lower of cost and net realisable value. Inventory received free or at nominal cost in a non-exchange transaction is recognized at fair value at the date of acquisition.

- Raw materials are accounted for at purchase cost and issues are accounted on a First in First Out Basis
- The valuation of inventories is currently on a weighted average.
- Work-in-progress are accounted at cost of direct materials plus labour cost and a proportion of overheads based on normal operating capacity, but excludes borrowing cost. (This type of work in progress refer to inventories for resale and therefore not applicable to local authorities)

1.9.2 Initial Recognition

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 currently measured at weighted average value but should always follow the FIFO basis for issuing purposes.

Value for the item of stock is the cost charged by supplier plus any direct related cost. 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.

Inventories written off is recognized as an expense and is reported in general expenses and amount of inventory recognised as expense during the period has to be disclosed (IPSAS 12.47(d)).

1.10 Cash and Cash Equivalents

Cash and cash equivalents comprise of cash at bank net of overdraft, cash in hand, short term deposits with a financial institutions and highly liquid investment with a maturity period 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. The council should also disclose the composition of cash at bank which are scheduled to be used for capital projects. Local authorities are required to reconcile the (deficit)/surplus with the net cash flow from operating activities.

In line with IPSAS 2.29, Entities should disclose, together with a commentary by management in the notes to the financial statements, the amount of significant cash and cash equivalent balances held by the entity that are not available for use by the economic entity.

1.11 Provisions

Provisions are recognized when the Council has 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.

1.12 Contingent Liabilities

Currently 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.

The legal advisors, on instruction, shall assess the probability of the outcome of any litigation in term of financial resources.

If there is a high probability that there will be a liability, then the full amount is included as contingency.

1.13 Contingent Assets

The Council does not recognize a contingent asset, 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.

Contingent assets are assessed continually to ensure that developments are appropriately reflected in the consolidated financial statements. If it has become virtually certain that an inflow of economic benefits or service potential will arise and the asset's value can be measured reliably, the asset and the related revenue are recognized in the consolidated financial statements of the period in which the change occurs.

1.14 Employee Benefits

1.14.1 Retirement Benefit Costs

- **State Plan**

The Council contributes 6 % of the gross emoluments for 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.

(i) 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 Insurance 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.

(ii) Retirement Pension to Retirees Before 1 July 2008

The Council pays retirement pension to those employees who retired before 1 July 2008. However, the total pension liabilities should be recognized in the statement of Financial Position even for those before June 2008, where there was no contribution by employee and employers to meet the foreseeable liabilities of the employee.

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

(iii) 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.

(iv) 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 recognized 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 unrecognized 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 recognized immediately in profit or loss.

(v) Bank of Sick Leave

Bank of sick leave are expensed in the period the employee renders the service and a liability is recognized in respect of amount not paid at the end of the financial year.

(vi) Unutilized Vacation Leave

Vacation leaves are expensed in the period the employee renders the service and a liability is recognized in respect of amount not paid at the end of the financial year.

Local authorities shall compute all potential liabilities in respect of unutilized vacation leave as it consists of the employee entitlements.

(vii) Termination Benefits

Termination benefits result from either the Authorities' decision to terminate the employment or an employee's decision to accept an entity's offer of benefits in exchange for termination of employment.

The difference between the benefit provided for termination of employment at the request of the employee and a higher benefit provided at the request of the entity is a termination benefit.

A liability in relation to termination benefits are recognized at the earlier of:

- When the entity can no longer withdraw the offer of those benefits and
- When the entity recognizes costs for a restructuring that is within the scope of IPSAS 19 and involves the payment of termination benefits.

Termination benefits are measured on initial recognition and subsequent changes are recognized in accordance with the nature of employee benefit, provided that, in cases where the termination benefits are an enhancement to post-employee benefits, the requirements for post-employment benefits are applied.

Termination benefits settled within 12 months are reported at the amount expected to be paid, otherwise they are reported as the present value of the estimated future cash outflows.

1.15 Nature and Purpose of Reserves

The Council creates maintains reserves in terms of specific requirements.

The council shall disclose the nature and purpose of each reserve as per IPSAS 1.95 (c). An amount of Rs 1,114,377 has been adjusted for in reserve relating to adjustment to creditors of previous years.

1.16 Events after the reporting Date

The Local authorities should adjust its financial statements for adjusting events after the reporting date (30th June) up to the authorized date for issue under the provision of the LGA 2011. The Local authorities should disclose only non-adjusting events.

Adjusting events that provide evidence of conditions that existed at the balance date namely trade debtors trade creditors other receivable and payables, deposit refunded etc. The Financial statements should be adjusted to reflect those events.

Non-adjusting events are indicative of conditions that arose after the reporting date.

Therefore, the Financial Statements are not adjusted, but however should be disclosed as notes to account (the changes in fair value of the assets and the condition did not exist at the reporting date). The following disclosure is needed subject to its materiality

- Nature of the event
- Estimates of the financial impact or a statement that such an estimate cannot be made

1.17 Related Parties

Related parties are entities that control or have significant influence over the reporting entity. However key management personnel, district councillors, Chairman, Vice Chairman, Government, parent ministry and the Ministry of Finance and Economic Development (MOFED) are considered as related parties as a result of their significant influence on the reporting entity.

The village Councils are significantly influenced by its Chairperson, Vice-Chairperson and District Councillors given that they are separate legal entities as per Local Government Act 2011 and the District Council is responsible for overseeing the administration. The village council funds are managed by the Chief Executive and Financial Controller of the District Council.

The Council has no significant influence over the decision-making process of the village councils. The expenditure of village councils is disclosed under grant and subsidies as one-line item.

Transactions between these related parties and the Public Sector is disclosed in these consolidated financial statements except for transactions that would occur within a normal supplier or client/recipient relationship on terms and conditions no more or less favourable than those which it is reasonable to expect the Public Sector would have adopted when dealing with that individual or entity at arm's length in the same circumstances.

1.18 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.

Disclosure should be by way of disclosure note (IPSAS 24.29 (a)) or in a report issued before, at the same time as, or in conjunction with the financial statements.

Comparison of final budget with actual financial insights:

- The approved budgets items and explanation of any material variances.
- The disclosure of any entities where grants are provided and/order any other bodies (all name of village councils with their respective grants allocated).
- Period of approved budget estimates for local authorities should be disclosed.

1.19 Critical Accounting Estimates, Assumptions and Judgement in Applying Accounting Policies and Estimates

The preparation of the financial statements in conformity with IPSAS requires the local authorities to make certain accounting estimates and judgements that have an impact on the policies and the finance insights 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:

1.19.1 Provision for Bad debts

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

However, no claim for arrears of revenue shall be abandoned and no loss of revenue shall be written off except with the approval of the Minister under Section 145 of the Local Government Act 2011.

The district Council shall ensure that all avenues for the recovery of the revenue has been explored before submission for abandonment of revenue to the Minister.

1.19.2 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.

The economic useful life and its residual value is assessed based on the condition of the asset based on the assessment of experts employed by the Public Sector.

1.19.3 Fair Value Estimation

Financial assets and financial liabilities recognized in the statement of financial position cannot be 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 and adjusted net asset method. The inputs to the models are obtained from the market, where possible, otherwise judgment is required in establishing fair value. Judgement includes the consideration of inputs like liquidity risk, credit risk, and volatility. Any change in value of assumptions may affect the fair the assets and liabilities.

1.19.4 Factors determining 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 on the carrying amount of pension obligations.

1.19.5 Change in Accounting Policies

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

The Council has the right to change its accounting policies only if required by an IPSAS or if the change results into the financial statement providing faithfully representative, and more relevant information.

1.20 Financial Risk Management

The Council is exposed to interest rate, credit and liquidity risks. Management of the Council should be focused on the mitigation of financial, liquidity and credit risks resulting in minimizing potential adverse effects on the financial performance and service delivery of the Council. Description of the risk is required and should be supported with figures together with simulation and sensitivity analysis.

1.20.1 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.

1.20.2 Liquidity Risk

Prudent liquidity risk management implies maintaining sufficient cash, the availability of funding through an adequate amount of credit facilities. The Council has appropriate management policy in place to ensure that there is sufficient cash to meet its financial obligations. The Financial Management Manual (FMM) as a tool also recommend a proper, adequate and sound liquidity management.

1.20.3 Interest rate risk

Interest rate risk is associated with the fair value of the future cash flow of a financial instrument will fluctuate as a result of volatile financial market influencing the interest instrument will fluctuate as a result of volatile financial market influencing the interest rate.

THE DISTRICT COUNCIL OF GRAND PORT

International Public Sector Accounting Standards

International Public Sector Accounting Standards		Included
IPSAS 1	<i>Presentation of Financial Statements</i>	√
IPSAS 2	<i>Cash Flow Statements</i>	√
IPSAS 3	<i>Accounting Policies, Changes in Accounting Estimates</i>	√
IPSAS 9	<i>Revenue from Exchange Transactions</i>	√
IPSAS 12	<i>Inventories</i>	√
IPSAS 13	<i>Leases</i>	√
IPSAS 14	<i>Events After the Reporting Date</i>	√
IPSAS 16	<i>Investment Property</i>	√
IPSAS 17	<i>Property, Plant and Equipment</i>	√
IPSAS 19	<i>Provisions, Contingent Liabilities and Contingent Assets</i>	√
IPSAS 20	<i>Related Party Disclosures</i>	√
IPSAS 21	<i>Impairment of Non-Cash-Generating Assets</i>	√
IPSAS 22	<i>Disclosure of Financial Information about the General Government Sector</i>	√
IPSAS 23	<i>Revenue from Non-Exchange Transactions (Taxes and Transfers)</i>	√
IPSAS 24	<i>Presentation of Budget Information in Financial Statements</i>	√
IPSAS 31	<i>Intangible Assets</i>	√
IPSAS 39	<i>Employee Benefits</i>	√
IPSAS 41	<i>Financial Instruments</i>	√1
IPSAS 42	<i>Social Benefits</i>	√1

√ This standard is incorporated into accounting policies.

1 This is a new standard which is effective as from January 1, 2023 (earlier application is encouraged).

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 30 JUNE 2023

Cash and Cash Equivalents	2	2022-2023	2021-2022
<u>State Bank of Mauritius Current Account</u>			
Account : 54473		15,076,599	12,819,155
Account :55652		16,881	16,496
Account :51295		(14,359,106)	(10,722,269)
State Bank of Mauritius Savings Account :152		44,256,904	55,312,306
Cash In Hand		-	3,000
		44,991,278	57,428,688

Receivables From Exchange Transactions	3	2022-2023	2021-2022
Markets		23,313,726	21,848,137
Provision for bad debt		(1,092,407)	(1,092,407)
Bus Toll		4,942,115	4,792,440
Advertisement		240,207	266,661
Interest fixed deposit		177,906	44,144
Others		1,104,659	335,577
		28,686,206	26,194,553

A 5% provision for bad debts has been made for stall fees due

Receivables From Non-Exchange Transaction	4.1	2022-2023 MUR	2021-2022 MUR
Less than One Year		2,135,619	1,976,418
Trade Fees Accrued :Less than One Year		1,004,000	
Trade Fees Due :Between 1 to 5 Years		1,275,520	1,275,520
		4,415,139	3,251,938

Business operators had been granted an amnesty on trade fees,related penalties and

interest that were due prior to 1 July 2019 , fees due for period July 2019 to December 2019 accounted for Rs 1,275,520.

Receivables From Non Exchange Transactions

Car Loan > One Year

	2022-2023	2021-2022
4.2	6,256,232	5,838,881
	2022-2023	2021-2022
5	25,067,809	1,014,560

RECEIVABLES

Capital Grants

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 30 JUNE 2023

Current Investments

6

Investments -

Treasury Bills

GOM Bills Maturity March 2024

GOM Bills Maturity March 2024

	2022-2023 MUR	2021-2022 MUR
	48,308,000	49,773,500
	14,492,400	14,960,100
	62,800,400	64,733,600
	2022-2023 MUR	2021-2022 MUR
7	39,693,136	41,658,266

Work in Progress

New Market Fair @ Mahebourg

The contractor has made an appeal to Arbitration Panel for non respect of conditions of contract.

**Property ,Plant and Equipment -
Note 8**

	Land	Buildings	Public Infrastructure	Vehicles	Furniture, Fittings and Fixtures	Other Machinery & IT Equipment	Total
Cost		MUR	MUR	MUR	MUR	MUR	MUR
At 30 June 2022	35,220,347	332,267,536	655,529,232	39,741,673	2,000,552	33,341,945	1,098,101,286
Additions		14,509,808	40,575,203	24,452,325	123,999	1,069,816	80,731,151
Depreciation and Impairment							
At 30 June 2022	-	133,845,869	361,727,211	33,740,262	559,669	18,067,762	547,940,773
Depreciation for the year	-	9,219,588	36,934,793	5,213,482	286,842	3,074,171	54,728,876
Net Book Value							
At 30 June 2023	35,220,347	203,711,887	297,442,431	25,240,254	1,278,040	13,269,828	576,162,788
At 01 July 2022	35,220,347	198,421,667	293,802,021	6,001,411	1,440,883	15,274,183	550,160,513

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 30 JUNE 2023

Payables From Exchange transactions	9	2022-2023 MUR	2021-2022 MUR
Creditors-Suppliers		19,564,147	27,844,667
Creditors Capital Retention Money		6,932,747	2,529,073
Creditors car loan		21,125	21,125
		26,518,019	30,394,865

Deposits	10	2022-2023 MUR	2021-2022 MUR
Deposits as at 1 July 2022		31,794,610	22,270,081
Refunds		(5,891,775)	(3,304,079)
Deposits received		10,610,645	12,828,608
Drposits as at 30 June 2023		36,513,480	31,794,610

Employee Benefit Obligations	11	2022-2023 MUR	2021-2022 MUR
Current Employment Benefits Obligations	11.1	1,721,564	10,606,735
Non-current Employee Benefit Obligations	11.2	88,339,226	89,875,251
		90,060,790	100,481,986

Current Employment Benefit Obligations	11.1	2022-2023 MUR	2021-2022 MUR
Sick Leaves		772,323	3,753,899
Vacation Leaves		763,230	1,949,776
Passage Benefits		186,011	4,903,060
		1,721,564	10,606,735

Non-current Employee Benefit Obligations	11.2	2022-2023 MUR	2021-2022 MUR
Sick Leaves		32,641,780	35,075,956

Vacation Leaves	44,311,593	45,098,878
Passage Benefits	11,385,853	9,700,417
	88,339,226	89,875,251

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 30 JUNE 2023

Revenue From Non Exchange Transactions		2022-2023 MUR	2021-2022 MUR
Fees, fines and penalties	13		
Trade Fees	13.1	18,304,875	19,148,625
Advertising And Publicity Fees		1,298,828	1,332,018
Fines	13.2	363,000	501,192
		19,966,703	20,981,835
Trade Fees	13.1	2022-2023 MUR	2021-2022 MUR
Trade Fees		18,215,875	19,100,625
Occasional Fees		89,000	48,000
		18,304,875	19,148,625
Penalty fees	13.2	2022-2023 MUR	2021-2022 MUR
Penalty BLP		250,000	350,000
Penalty Projects		113,000	151,192
		363,000	501,192
Public Contributions And Donations	14	2022-2023 MUR	2021-2022 MUR
Public Contributions And Donations		259,300	30,000
		259,300	30,000
Government Grant	15	2022-2023	2021-2022

		MUR	MUR
Government Grant in Aid		302,000,000	235,500,000
Other Grants	15.1	91,048,735	90,092,765
		393,048,735	325,592,765

Other Grants	15.1	2022-2023	2021-2022
NECCF		6,559,828	-
LDP		16,452,592	
LDP-Ongoing Projects		1,978,031	26,615,349
COVID 19-Project Development Fund(ERP)		19,245,843	409,000
COVID 19-Project Development Fund(ERP 2)		19,845,178	
COVID 19- Project Development Fund (National Flood Management Programmes)			25,879,532
Other Grants		1,087,732	52,215,517
NEF		-	10,852,899
		91,048,735	90,092,765

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 30 JUNE 2023

Grant in Aid may be in term of capital expenditure and revenue expenditure. The GIA representing revenue expenditure is recognized directly to the statement of performance .Where as the GIA for capital expenditure, in principle is also recognized in statement of performance. But in circumstances where there is conditional attached to the capital Grant namely management of the assets and if the grant is not used should be refunded to the grantor ,then the Grant is treated as a deferred income .Other grants include grants in respect of refund for YEP Programmes,Jeux des Villages and refund for statistics.

Other Revenue Non Exchange Transaction	16	2022-2023 MUR	2021-2022 MUR
Stale Cheques		130,712	81,325
Insurance workmen Compensation		84,330	-
Others Miscellaneous Revenue		-	2,000
		215,042	83,325
Revenue From Exchange Transactions	17	2022-2023 MUR	2021-2022 MUR
Building & Land Use Permit		7,957,187	7,801,908

7,957,187	7,801,908
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Rent and Royalties	18	2022-2023 MUR	2021-2022 MUR
Markets and Fairs		18,377,316	14,166,280
Buildings(Offices/Housing etc)		423,600	340,137
Bus Toll Fees		1,293,700	1,412,750
		20,094,616	15,919,167

Financial Income	19	2022-2023 MUR	2021-2022 MUR
Interest on Investment and Deposits		1,761,893	777,508
		1,761,893	777,508

Other Revenue Exchange Transaction	20	2022-2023 MUR	2021-2022 MUR
Sale of unserviceable items		-	276,500
Fees Enclosures /Obstructions		138,700	159,000
Fees Trade and Industrial Refuse		6,000	7,300
Library Fees		3,130	35
Lorry Services		9,500	4,000
Fees Burial		109,750	130,175
Incineration Fees		819,800	964,000
Other		51,987	66,621
		1,138,867	1,607,631

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 30 JUNE 2023

Compensation Of Employees	21	2022-2023 MUR	2021-2022 MUR
Basic Salary		105,782,663	104,581,351
Extra Remuneration		5,697,193	10,295,825
Allowances		9,358,551	8,557,856
End of year Bonus		11,060,631	10,150,005
Travelling and Transport		12,062,357	10,803,659
Overtime		9,328,777	9,896,144
Staff Welfare & Training		115,153	80,982
Contribution to the NSF and NPF		2,258,913	2,504,299
Contribution to Family Protection Scheme		2,130,140	2,115,060
Contribution to Pension fund		-	1,771,640
Contribution to CSG		5,149,105	6,685,261
Gratuities & Pensions		6,814,397	1,506,266
		169,757,880	168,948,348

Provisions	22	2022-2023 MUR	2021-2022 MUR
Sick Leaves		918,707	1,818,481
Vacation		-	297,883
Passages		-	6,982,501
		918,707	9,098,865

Remuneration of Councillors	23	2022-2023 MUR	2021-2022 MUR
Allowance to Chairman & members of Boards & Committees		19,295,275	18,845,468
		19,295,275	18,845,468

Related Party transactions

All transactions between related party at the level of the District Council of Grand Port should be disclosed under IPSAS 20. Therefore compensation of key management personnel include the Chief executive, Councillors and executive management team. It is the amount recognised in the performance statement. Key managements do not received any remunerations or compensation other than in their capacity as key management personnel IPSAS 20(34)(b)(i).

2022-2023

2021-2022

	MUR	MUR
Councillors	18,087,205	17,652,227
Chairman	855,005	853,495
Deputy Chairman	353,065	339,746
Chief Executive	3,519,377	2,083,725
Deputy Chief Executive	1,257,669	1,105,288
Financial Controller	1,356,229	1,380,249
Civil Engineer	722,487	237,584
Chief Health Inspector	1,095,217	1,324,776
Head Land Use Planning	1,082,822	2,165,177
Principal Welfare Officer	714,536	627,601
	29,043,612	27,769,868

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 30 JUNE 2023

Grants And Subsidies	24	2022-2023 MUR	2021-2022 MUR
Sports Regionalisation		56,150	-
Grants to Social and Religious organisations		225,700	19,967
Donation to Distress Cases & Poverty Alleviation		11,000	25,000
Grants to Village Council	24.1	4,000,000	4,000,000
		4,292,850	4,044,967

<u>Village Councils</u>	24.1	2022-2023	2021-2022
16 eme Mille		154,277	154,277
Bambous Virieux		119,183	119,183
Bananes		185,748	185,748
Beau Vallon		139,604	139,604
Bois des Amourettes		124,175	124,175
Camp Carol		116,765	116,765
Cluny		180,134	180,134
Grand Bel Air		185,997	185,997

Grand Sable	125,327	125,327
Mahebourg	155,585	155,585
Mare D'Albert	202,908	202,908
Mare Tabac	199,266	199,266
Midlands	173,606	173,606
New Grove	292,554	292,554
Nouvelle France	214,000	214,000
Old Grand Port	178,308	178,308
Petit Bel Air	131,354	131,354
Plaine Magnien	184,329	184,329
Quatre Soeurs	176,848	176,848
Riviere des Creoles	176,261	176,261
Rose Belle	141,105	141,105
St Hubert	161,921	161,921
Trois Boutiques	119,644	119,644
Union Park	161,101	161,101
	4,000,000	4,000,000

Supplies and consumables	25	2022-2023 MUR	2021-2022 MUR
Utilities Cost	25.1	35,254,722	27,592,774
Motor Vehicle Expenses	25.2	8,971,265	6,798,189
Repairs And Maintenance	25.3	10,828,422	16,826,110
Cleaning and Security Services and other related costs	25.4	58,835,832	63,098,029
Hosting of events running costs	25.5	762,322	466,377
		114,652,563	114,781,479

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 30 JUNE 2023

Utilities Cost	25.1	2022-2023	2021-2022
		MUR	MUR
Electricity and Gas charges		33,376,265	25,785,728
Telephone Charges		1,012,719	1,004,333
Water Charges		865,738	802,713
		35,254,722	27,592,774

Motor Vehicle Expenses	25.2	2022-2023	2021-2022
		MUR	MUR
Fuel & Oil		5,175,330	4,219,628
Repairs and Maintenance		3,337,552	2,578,561
Insurance		458,383	
		8,971,265	6,798,189

Repairs And Maintenance	25.3	2022-2023	2021-2022
		MUR	MUR
Maintenance of Grounds		86,091	189,784
Maintenance of Rivers,Canals and Drains		7,396	2,156,370
Maintenance of Street Lighting		2,649,575	2,301,164
Maintenance of Road		5,709,125	9,002,627
Maintenance of Buildings		639,163	881,514
Maintenance of Other structures- Plant and Machinery		1,130,999	1,363,285
Maintenance of Cemeteries/Cremation		518,158	816,384
Materials		87,915	114,982
		10,828,422	16,826,110

Cleaning and Security Services and other related costs	25.4	2022-2023	2021-2022
		MUR	MUR
Contracted Scavenging Services		58,716,637	62,963,021
Environment		119,195	135,008
		58,835,832	63,098,029

Hosting of events running costs	25.5	2022-2023 MUR	2021-2022 MUR
National Day Celebration		5,500	10,800
Cultural Activities		94,944	59,290
Religious & National Festivals		225,414	180,752
Sports Activities		345,566	155,781
Educational Activities		90,898	59,754
		762,322	466,377
Professional and Legal Fees	26	2022-2023 MUR	2021-2022 MUR
Legal & Professional Fees		304,552	343,105
Inspection and Audit Fees		369,750	300,000
		674,302	643,105

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 30 JUNE 2023

There is only two cases pending where one claim is against the Council ,viz Collet v/s District Council of Grand Port or the sum of Rs 800,000/= and the other Council v/s Collet for Rs 24 M.

Provision for bad debts	27	2022-2023 MUR	2021-2022 MUR
Provision for bad debts -markets & fairs		-	1,092,407

Depreciation/Amortisation	28	2022-2023 MUR	2021-2022 MUR
Depreciation			
Building		9,219,588	8,929,392
Public Infrastructure		36,934,793	33,072,410
Vehicles		5,213,482	4,006,410
Machinery & IT Equipment		3,074,171	2,665,386
Furniture, Fittings and Fixtures		286,842	141,228

	54,728,876	48,814,826

Retired Employee Benefits

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	2022-2023 MUR	2021-2022 MUR
Provisions as per IPSAS 39	35,398,708	28,914,545
	35,398,708	28,914,545

Other Expenses

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	2022-2023 MUR	2021-2022 MUR
Postage	384,362	417,244
Office Sundries/office expenses	54,630	60,250
Printing and Stationery	950,382	882,416
Books and Periodicals	68,786	23,540
Public Notices	99,987	94,988
Entertainment	29,116	47,761
Subscriptions	100,436	251,290
General Insurance	454,223	677,472
Committee Expenses	133,352	71,811
Maintenance of IT Equipment	2,249,362	1,905,232
Repairs /Renewal of Furniture and Fittings	100,118	217,024
Bank Charges	164,894	207,024
Rent of Building	81,200	78,400
	4,870,848	4,934,452

APPENDIX 1 IPSAS 39