



# **THE DISTRICT COUNCIL OF GRAND PORT**

## **ANNUAL REPORT**

**2021-2022**

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## **1.0 CHIEF EXECUTIVE'S STATEMENT**

I have the honour to submit the Annual Report for the year 2021/2022 for the District Council of Grand Port. This report has been prepared in accordance with Section 134 A of the Local Government Act 2011 as subsequently amended.

I would like to place on record the contribution of the senior management team of the Council as well as all the employees for all their efforts in fulfilling Council's goals and objectives, in line with the provisions of the Local Government Act 2011. Despite financial constraints, the Covid-19 pandemic, and the stressful work conditions due to the shortage of staff the Council has been able to provide the services as laid down in the Local Government Act and other relevant legislations.

As the Administrative Head and Accounting Officer of the Council, I have the difficult task in ensuring that Council's decisions are taken in all fairness and transparency in the best interest of the Council and implemented timely for the benefit of all our inhabitants

My thanks also go to the Council's Chairperson and all the Councillors for their dedication and commitment in uplifting the welfare of the inhabitants residing in the 24 villages within the jurisdiction of the District Council of Grand Port.

Last but not the least, a special thanks to the Deputy Chief Executive for her support in following up Council's projects and her valuable assistance in preparing this report.

**DR SHEILENDRA PEERTHUM**  
**CHIEF EXECUTIVE**

## 2.0 CHAIRPERSON'S STATEMENT



I am pleased to present the Annual Report for financial year 2021/2022 for the District Council of Grand Port. The provision of services as laid down in the Local Government Act 2011 as subsequently amended has been achieved. Implementation of projects have been possible through teamwork of Council members and staff.

I wish to highlight that the Council has left no stone unturned with its financial and human resources capabilities to provide services and undertake works within its jurisdiction. I seize this opportunity to thank the Vice Chairperson District Council, Chairperson and vice Chairperson of the twenty-four Village Councils as well as all my colleagues District Councillors for their unflinching support and dedication.

As I am nearing the end of the two years mandate as Chairperson District Council, I wish to place on records my gratefulness and humility to have been given the opportunity to serve the District Council of Grand Port and my beloved country to the best of my abilities and with all the seriousness and dedication required.

Last but not the least, I wish to thank the outgoing Chief Executive Mr. R.Gangadeen and the actual Chief Executive, Dr S.Peerthum , The Deputy Chief Executive, Assistant Chief Executives, all Heads of Department, staff and employees of the Council for their support, collaboration and commitment to serve the public.

**MR RAJEEV KUMAR JANGI**  
**CHAIRPERSON**

### 3.0 STRATEGIC NOTE AND PLAN



The overarching priority for the District Council of Grand Port rests upon a Strategic Plan consisting of the three pillars of sustainable development namely:

1. economic,
2. environmental and
3. social

The District Council of Grand Port manages 24 villages in the South Eastern part of the Country and is the largest District in terms of surfaces area. It is thus imperative to have a long-term plan for service delivery and other functions of the Council to the satisfaction of stakeholders.

The District Council strategic plan sets out the priorities, focuses energy and resources, strengthens operations and ensures that employees and other stakeholders are working toward common goal, establishing agreement around intended outcomes/ assessment of results and adjusting the organization's direction in response to a changing environment.

It is a disciplined effort that produces fundamental decisions and actions that shape and guide what an organization is, who it serves, what it does, and why it does it, with a focus on the future. The strategic plan does not only articulate on ongoing actions but also the actions needed to improve service delivery with a view to ensuring success in its overall objectives.



### **3.1 SERVICE DELIVERY**

The Council provides several services to inhabitants and it is thus imperative to improve on existing service delivery.

- The Council is acquiring scavenging lorries in replacement of old ones to cope with the increasing workloads and reducing backlogs.
- One additional street lighting lorry is being acquired to reduce time to attend to complaints regarding street lighting. Since the District Council area is sizeable and some villages are situated in remote areas the actual two lorries in service does not allow prompt action in some cases.
- The complaint handling system is being improved with proper feedback. To that effect, training has been provided by officers of the Prime Minister's office.
- The forthcoming I-Council will allow the proper monitoring of projects
- The Council is constructing several drains in many floods prone areas to mitigate the risk of flooding and loss of property due to water entering residential premises
- Improvement and upgrading of cemeteries in the forthcoming years
- The National e licensing system has greatly improved and reduced the waiting time for the obtention of a Building and Land Use Permit for the construction of residential, commercial, industrial, and other sui generis activities

- The state of bareland in the region is also a cause of complaints from many inhabitants. With the available resources it may not be possible to handle the number of complaints received for overgrown barelands
- The Council has also improved and is continually improving the frequency of drain and watercourses cleaning in the region. Being situated in a high flood prone area some regions are especially vulnerable due to its topography, nearness of residential buildings to water courses, climatic change, a large amount of rainfall in a short span of time and some illegal development not respecting guidelines and norms.
- As regards sports and leisure the Council is continually improving and creating additional sports infrastructure for the benefit of all.
- Health tracks, children playground and green spaces are being upgraded to provide adequate space for leisure of children and facilities.
- Improvement of market and fairs to give a more conducive environment to the locals who operate as stall holders and provide a better and safe place to the thousands of people who come to the fair every week to buy vegetables, fruits, haberdashery and other associated products.
- The Council in collaboration with non-Governmental organisations organises many activities to promote voluntary work, blood donation, stray dogs and cat's sterilisation and adoption.
- It also organises a range of sports to sensitise the inhabitants of the need of a healthy lifestyle and other cultural activities to promote and preserve the cultural heritage of our country.
- The Council collaborates with all socio religious entities for the celebration at regional level of religious activities and regularly holds regional task forces to resolve issues and to take on board suggestions and requests depending on its financial capability.
- The Council also in collaboration of the National Disaster Risk Reduction and Management Centre has organised sensitisation, training and simulations exercises to better prepare the local people to tackle disaster risks.



## 3.2 MISSION, VISION, AND VALUE STATEMENT

### **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.

## **3.3 MAJOR SERVICES TO BE PROVIDED (OUTPUT) FOR JULY 21 TO JUNE 2022**

### **Programme 1 : Policy and Management of the Council**

- Implementation of Council's decisions.
- Delivery of programme as laid down in the estimates.
- Prompt collection of revenue including outstanding debts.

### **Programme 2 : provision and maintenance of community based infrastructure and amenities**

- Construction and maintenance of non-classified roads.
- Construction of new buildings, maintenance, repairs and rehabilitation of existing buildings and other Council's assets.
- Installation and maintenance of street lighting points.
- Construction and maintenance of drains.
- Implementation of key infrastructural projects.
- Road marking.
- Maintenance of Council's Buildings and other infrastructures.
- Maintenance of traffic signs.

### **Programme 3: Development control within the Council's area**

- Ensure a harmonious and orderly development of the area under the Council's jurisdiction.
- Timely delivery of Building and Land Use permit.
- Carry out ex post control/monitoring.

### **Programme 4: Sound and healthy conditions in the Council's area**

- Provision of regular refuse collection service.
- Daily cleaning of public places including green spaces, public sanitary conveniences, cemeteries, and traffic centres.
- Weekly cleaning of market and fairs.
- Regular rodent control and integrated vector control management.

- Cleaning of drains, rivers, rivulets and wastelands.
- Information/ education and communication (IEC) campaigns among local community.

### **Programme 5 : Promotion of Sports, Welfare, Education and Cultural Development**

- Organisation of official ceremonies, National festivities and Cultural events.
- Organisation of sports activities and support to sports clubs of the district.
- Education facilities to infants.
- Creation of ‘école de foot’ and ‘école de badminton’ for young children.
- Provision of high standard gymnasiums.
- Organisation of workshops/talks to sensitize the public against ills of the society.
- Organisation of library activities to promote reading culture among school children and adults.
- Maintenance of playgrounds and green spaces for promotion of sports and leisure.

### **3.4 Major Constraints and Challenges and How They Are Being Addressed**

#### **1. Revenue**

- The actual quantum of grant in aid allocated to the Council will have to be reviewed to allow for a more realistic and adequate funding.

#### **2. Arrears of Revenue**

- Lengthy court procedures hinder prompt recovery of arrears.
- Lack of timely information on change of ownership of properties.

#### **3. Request for the provision of street lanterns**

- The high cost of electricity impacts heavily on the budget of the Council.
- More and more residential areas are being developed within our area thereby increasing both our maintenance and electricity costs.

#### **4. Cleaning of wastelands / barelands**

- There are many plots of abandoned land within the Council area, whose owners are unknown. Searches are being carried out at the Registrar Office to trace out these owners and such is time consuming. Cleaning wastelands by inhouse labour is very costly due to overtime payment.
- Legislation should be enacted for the Council to claim back the amount spent in cleaning the wastelands of unknown owners as and when such land would be developed.

#### **5. Human Resources**

- Lack of professionals Land Surveyor- The hiring of services of such professionals may be considered.
- Vacancies not being filled promptly.
- Funding of new/additional posts not available.

#### **6. Application for Building and Land Use Permit**

- Citizens' awareness about Planning / Building norms is limited to the extent that often applications for Building and Land Use Permit submitted do not meet the required standards. The Council is continuing its effort to circulate as widely as possible the Building and Land Use Permit guide prepared by the Ministry of Local Government.
- Keeping and managing data and information pertaining to applications is not easy. It is expected that with the computerization of the Land Use and Planning Department, the situation will improve.

#### **7. Other Challenges – Services**

- It is a challenge for the Council to maximize satisfaction of the citizen by providing an efficient service and attending to complaints within 48 hours. An information service centre has been set up for that purpose. Besides, the Council is receiving numerous online complaints through the Customer Service Unit.
- A citizen charter has been published and circulated among the inhabitants.
- The Council website has been enhanced to facilitate communication with inhabitants.

### **3.5 Trends and Challenges**

#### **3.51 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.

### **3.6 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.

### **3.7 THREE-YEAR STRATEGIC PLAN**

#### **3.71 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.

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 2022/23 to 2023/24 and 2024/2025. 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 2025.

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	75%	80%	82%
Provision and maintenance of Community based amenities	Percentage of amenities maintained by Council and contracted services	70%	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	50%	60%	70%
Neighbourhood liveability – cleaning of barelands, provision of green spaces and health tracks	% of lands cleaned and health tracks maintained	50%	60%	65%
Refuse collection service	One service per week in residential areas and daily commercial areas	80%	85%	90%
Promotion of Sports, Welfare, Education and Cultural Development	Activities organized for inhabitants			
Infrastructure- Roads and lighting	Improve roads infrastructure and regular maintenance	50%	55%	60%
Land drainage –	Number of	13	40	50

Construction of drains	drains constructed in flood prone areas			
Complaints handling	Reduce the number of tickets on Citizens Support Portal	50%	75%	85%
Improving asset management through recording of non-financial assets	Keep records of all assets in the fixed assets register	25%	75%	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	50%	65%	75%

## 4.0 CORPORATE GOVERNANCE

### 4.1 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.

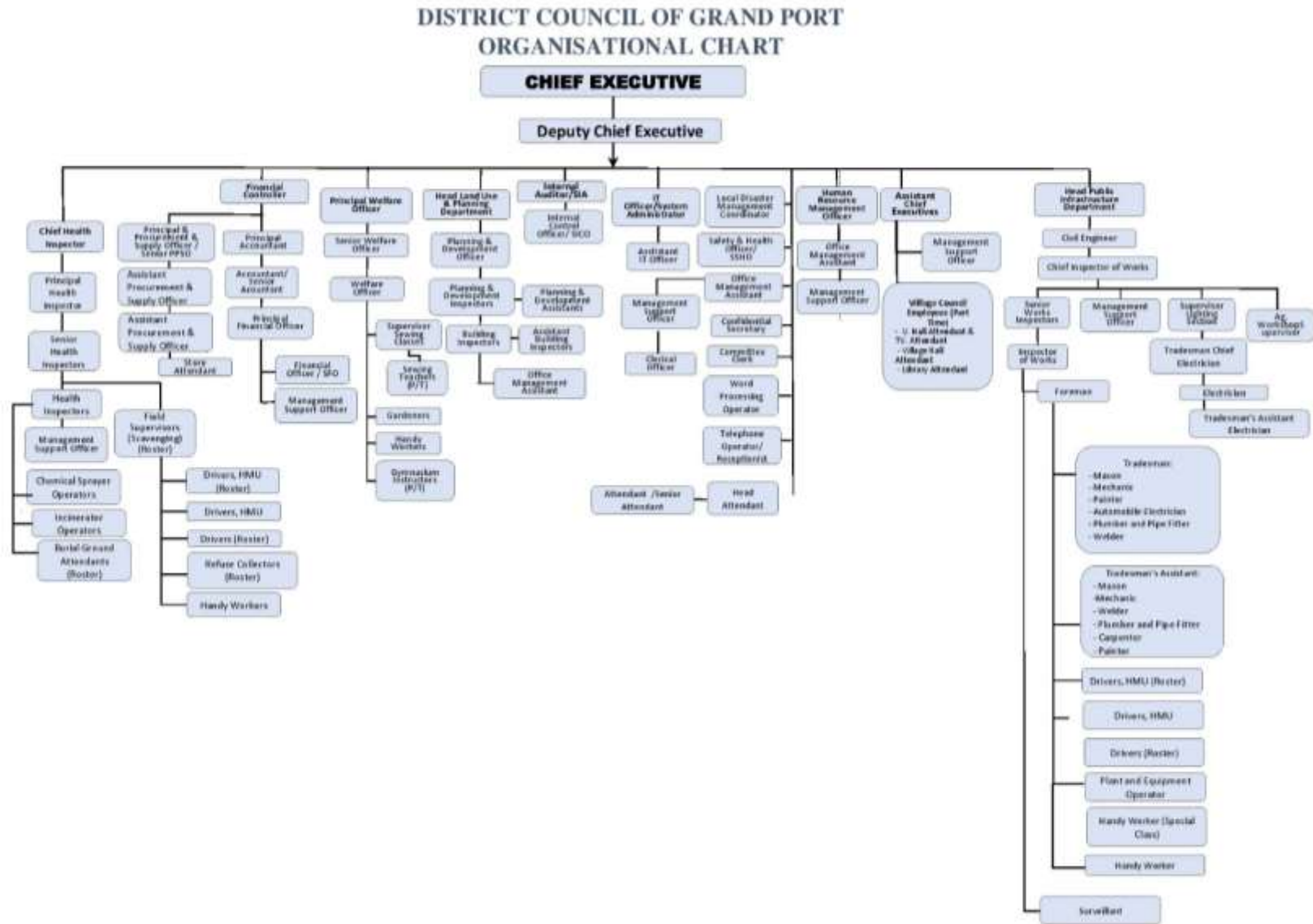
#### 4.1 GOVERNANCE STRUCTURE

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 Chief Executive is the administrative head of the Council which is Organised as follows:



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.

#### 4.3 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.

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).

#### 4.4 DUTIES OF DISTRICT COUNCILLORS

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.

#### 4.5 CONFLICT OF INTEREST

District Councillors must, as far as possible, avoid conflicts and where a conflict or potential conflict arises, they must in accordance with Section 46 of the Act disclose interest whether direct or indirect pecuniary interest in any contract or other matter. District Councillors who are conflicted regarding a particular issue should not participate in the related discussions and decision-making. A conflict of interest may occur when:

- i. A District Councillors's personal interest is adverse to or may seem to be adverse to the interests of the Company.
- ii. A District Councillors, or a member of his or her immediate family, receives improper personal benefits asa result of his/her position in the Council.

Some of the common conflicts District Councillors should avoid are listed below:

- i. Personal benefits received from a person/ Company seeking to do business or to obtain a permit or authorisation from the Council or a company whose services have been retained by the Council.
- ii. Gifts which are not customary in normal business relationships should not be accepted norgiven to any person/Company seeking to do business or to apply for a permit or an authorization from the Council.

- iii. Engaging in any outside business, professional or other activities that would directly or indirectly adversely affect the running of the affairs of the Council.

#### 4.6 CORPORATE OPPORTUNITIES

District Councillors must not take improper advantage of their position or use the Council's vehicles, property, or position for personal gain. District Councillors may not use any information or opportunity received by them in their capacity as District Councillors in a manner that would be detrimental to the Council's interests.

#### 4.6 COMPLIANCE WITH LAWS, RULES & REGULATIONS: FAIR DEALINGS

District Councillors must comply, and ensure that applicable laws, rules and regulations are adhered to. District Councillors must deal fairly, and must oversee fair dealings with members of the Public, permits applicants, suppliers, economic operators and other stakeholders. District Councillors should encourage the reporting of any illegal or unethical behavior. They should communicate any suspected breaches of this Code promptly to the person responsible for Compliance in the Council. Any breach of the Code will be investigated and appropriate actions taken as necessary.

#### 4.7 AUDIT COMMITTEE

##### **Composition of Audit Committee**

- I. The AC is composed of officers of the District Council of Grand Port and consist of three members nominated by the Chief Executive ratified by the Council and approved by the Ministry of Local Government and Disaster Risk Management.
- II. The members should be conversant with the functioning of Local authorities and have appropriate and sound knowledge of finance, stores and relevant legislation.
- III. The Accounting officer with the approval of Parent Ministry ensure there is adequately and proper rotation of members in the interest of good governance.
- IV. Members of the Audit Committee for Financial year 2021/2022

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

### **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.

### **Frequency of meetings**

- At least six meetings were held during financial year 2021/2022.

### **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

### **Remuneration of Members of AC**

- I. Pursuant to submission of Final Report and Performance Appraisal to the Ministry, subject to concurrence with Chief Executive based on the requirement of the Guidelines, the Ministry will approve the remuneration as stipulated in the Guidelines.
- II. The Chief Executive will be informed accordingly.
- III. The remuneration/fees payable to members of the AC is paid as determined by the Standing Committee for the categorization of Boards and committee as follows

Chairperson;	Rs 18,000/annum
Members;	Rs 9,000/annum
Secretary;	Rs 5,400/annum

### **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

#### **4.8 EMPLOYEES**

This section should describe how the business values employees and include the organisation’s policies on:

##### **I. WORKING CONDITIONS**

Conditions of service are stipulated in the Pay Research Report and the Council abides to same. Moreover, employees are required to perform duties as stipulated in the respective Schemes of Service.

##### **II. RECRUITMENT**

Recruitment 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.

##### **III. 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.

##### **IV. 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.

##### **V. 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.

.....

**Mr Rajeev Jumar Jangi**  
**Chairperson**

.....

**Mr. Hoseneea Roopesh**  
**Vice Chairperson**

## **5.0 INFORMATION ABOUT THE DISTRICT COUNCIL OF GRAND PORT**

**Location:** A10, Royal Road, Rose Belle

**Web Site:** <http://www.dcgp.mu>

**Email:** [dcgp@mail.govmu.org](mailto:dcgp@mail.govmu.org)

**Fax:** 627 4640

**Tel:** 627 4542/627 7605

### **LEGAL ENTITY**

The District Council of Grand Port is set up in accordance with Section 7 (2)(g) of the Local Government Act 2011 as subsequently amended and falls under the portfolio of the Ministry of Local Government and Disaster Risk Management

The purpose of this Council is to deliver services to inhabitants of the local community. There are approximately 120,000 residents who rely on the many services provided and the Council is very much conscious that these services impact the daily lives of local people and commuters. Hence, the aim is to improve service delivery to be more effective and efficient whilst strictly adhering to our mission, vision and core values.

### **CONSTITUTION**

The office of the District Council is headed by the Chief Executive. The Council, represented by its chairperson and 27 District Councillors which together form part of the Council which issues general policy guidelines on its activities. The District Council of Grand Port lies in the Southern Eastern part of the Republic of Mauritius and consists of 24 Village Councils covering an area of 260.3 Km<sup>2</sup>. The villages of Mahebourg, Rose Belle, Plaine Magnien and New Grove elect 2 representatives that is 2 District Councillors to represent them at the Council, the remaining 20 villages elect one representative each, making a total of 28 members. The 28 members elect a chairperson and a Vice Chairperson among themselves for 2 years mandate.

### **ECONOMIC ACTIVITIES**

The Council area is predominantly agricultural with hectares of sugarcane fields. With recent developments in the Tourism Industry, the 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.

## **INFRASTRUCTURE- ROADS**

The district has a developed rural road network which connect villages and agglomerations. These facilitates connectivity and eases trade and vehicular movements within the area under its jurisdiction.

## **UTILITIES**

Electricity, telephone, and water supply are accessible to most household.

## **COMMUNICATION**

Communication is well-established in the district and the business world is connected through the internet, telephone, fax etc.

## **TRANSPORT**

Public transport is available and there is a sound road network linking the villages, towns and city.

## **PUBLIC FACILITIES FOUND WITHIN THE DISTRICT COUNCIL AREA**

- Police Stations
- Hospitals
- Area Health Centres
- Places of Worship (R.C. Churches, Shivalas, Kovils, Mandiramu Mosques, etc)
- Cemeteries
- Schools
- Airport
- Post Offices
- Village Halls / Multipurpose Centres
  1. Petit Bel Air
  2. Grand Bel Air
  3. Plaine Magnien
  4. Mare Tabac
  5. Mare D'Albert
  6. Remy Ollier, Mahebourg
  7. Ville Noir
  8. Trois Boutiques
  9. Camp Carol
  10. Le Bouchon
  11. Beau Vallon, Pte D'Esny
  12. Midlands
  13. Bois des Amourettes
  14. Riviere des Creoles
  15. Old Grand Port
  16. Anse Jonchee
  17. Grand Sable
  18. Bambous Virieux
  19. Deux Freres
  20. Quatre Soeurs
  21. St Hubert

22. Nouvelle France – Pont Colville
23. Nouvelle France, Royal Road
24. Union Park
25. New Grove
26. Cluny
27. Bananes
28. Mare Chicose
29. Rose Belle

- Libraries
- Markets/ Fairs

### **SPORTS / LEISURE INFRASTRUCTURES**

1. Thirty-Four (34) Football Playgrounds
  1. Petit Bel Air, Royal Rd
  2. Grand Bel Air, Near Govt School
  3. Plaine Magnien VRS
  4. Plaine Magnien – Royal Road
  5. Mare Tabac, behind Social Centre
  6. Mare D’Albert, Football Lane
  7. Mahebourg beside Harry Latour Stadium
  8. Ville Noir, Royal Rd
  9. Trois Boutiques, next to Village Hall
  10. Mon Desert, Mon Tresor, main Rd
  11. Carreau Accacia
  12. Beau Vallon, Royal Rd
  13. Blue Bay
  14. Cite La ChauX
  15. Midlands
  16. 16<sup>eme</sup> Mille, near Community Centre
  17. Bois des Amourettes, Royal Road
  18. Rivieres des Creoles, School Street
  19. Jetty Rd, Old Grand Port (Debarcateur Rd)
  20. Riviere des Creoles, School Street
  21. Grand Sable, Royal Rd – Near Goodur Shop
  22. Bambous Virieux, Royal Rd
  23. Quatre Soeurs, Royal Rd
  24. St Hubert, School Lane
  25. St Hilaire, Arlanda St
  26. Union Park, Balisson, Wireless (next to Children Garden)
  27. Union Park, near Village Hall
  28. New Grove, Sookdeo Bissondoyal Street
  29. La Rosa, Bambous Lane
  30. Cluny, Football Ground Rd
  31. Bananes, Royal Rd (near Reservoir)
  32. Mare Chicose, Purgas Street
  33. Rose Belle, Morc. VRS – Behind Vieux Moulin
  34. Rose Belle, Morc. VRS – Mme Lolo

- Fifty-four (54) Children Playgrounds
  1. Midlands - Royal rd, Govt School compound
  2. Midlands – Dispensary Street
  3. Residence Anoushka
  4. Petit Bel Air – Royal Rd
  5. Grand Bel Air – Football Ground Street
  6. Morc. VRS
  7. Plaine Magnien, Royal Rd (next to Social Welfare Centre)
  8. Plaine Magnien – Morc. VRS, Mon Desert Rd
  9. Plaine Magnien – Smart Residence
  10. Mare Tabac – SSR Lane in yard of Village Hall
  11. Mare Tabac – behind Sub Hall
  12. Mare Tabac – Savannah
  13. Mare D’ Albert – SoodeO Bissoondoyal Rd
  14. Mahebourg – in the yard of Remy Ollier Village Hall
  15. Mahebourg – Sub Hall yard, Ville Noir
  16. Mahebourg – Football Ground Yard, Ville Noir
  17. Trois Boutiques – Cite Trois Boutiques – next to temple
  18. Trois Boutiques – SSR Lane
  19. Trois Boutiques – Plein Bois, Royal Road
  20. Carreau Esnouf, next to Community Centre
  21. Camp Carol – in yard of Multi-Purpose Complex
  22. Le Bouchon – in yard of Sub Hall
  23. Carreau Accacia
  24. Nouvelle France – Jai Hind street
  25. Nouvelle France – Savanne Rd (in yard of Sub Hall)
  26. Union Park – Balisson wireless
  27. Union Park – Balisson CHA
  28. Union Park, Mont Rose NHDC
  29. Union Park near Football Ground
  30. New Grove – Gros Billot (near football ground)
  31. New Grove – near Community Centre)
  32. New Grove – Siding Rd
  33. New Grove – Deux Bras (Morc. SIT)
  34. New Grove – Royal Rd Mont Fertile
  35. Cluny – in yard of Village Hall
  36. Cluny – Royal Road (by riverside)
  37. Bananes – next to football ground
  38. Mare Chicose – Purgas street
  39. Rose Belle – behind Vieux Moulin
  40. Rose Belle – Gebert Rd
  41. Rose Bele – Marie Jeannie
  42. Bois des Amourettes – Royal Road
  43. Riviere des Creoles – near Community Centre
  44. Old Grand Port – in yard of Multi Purpose Complex
  45. Old Grand Port – Sattan Babooa Street
  46. Anse Jonchee – Royal Rd
  47. Petit Sable – near Village Hall
  48. Grand Sable -near Govt School
  49. Bambous Virieux – in yard of Village Hall

50. Deux Freres – Fery Boat Rd
  51. Quatre Soeurs – Roaya Rd
  52. Quatre Soeurs – in yard of Village Hall
  53. St Hubert – near Govt School
  54. St Hilaire – Arlanda Street
- Eleven (11) Health Tracks
    1. Midlands – behind Police Station
    2. Nouvelle France – Morc. SIT
    3. Union Park – Morc. SIT, near Parbeaux Hall
    4. Union Park – near Village Hall
    5. Union Park – Royal Rd
    6. New Grove – Gros Billot, near Community Health Centre
    7. New Grove – Gros Billot, Siding Rd
    8. Rose Belle – near crematorium
    9. Rose Belle – Morc. SIT along Motorway
    10. Mare D’Albert – starting Railway
    11. Trois Boutiques – SSR Lane
  - Twenty (20) Volleyball / Basketball Pitch
    1. Midlands – within compound of Govt School
    2. Petit Bel Air – in compound of Village Hall
    3. Bambous Vrieux – Royal Road
    4. Quatre Soeurs – near Shivala
    5. St Hubert – School Lane
    6. Union Park – Wireless Rd
    7. Union Park – near football ground
    8. New Grove – Siding Road
    9. New Grove – Gros Billot
    10. Cluny – near football ground
    11. Bananes – Royal Road
    12. Mare Chicose – Purgass lane
    13. Mare D’Albert – Behing Multi-Purpose Complex
    14. Petit Bel Air – Village Hall yard
    15. Grand Bel Air – near Multi-Purpose Complex
    16. Mahebourg – near Ville Noir
    17. Trois Boutiques – Carreau Esnouff, next to Community Centre
    18. Trois Boutiques – Royal rd
    19. Camp Carol – Carreau Accacia
    20. Camp Carol – beside Multi-Purpose Complex
  - Twenty Nine (29) Petanque Courts
    1. Midlands – Dispensary Street
    2. Bambous Vrieux – Royal rd
    3. Quatre Soeurs – Royal rd
    4. St Hubert – School Lane
    5. St Hilaire -Arlanda Street
    6. Union Park – near village hall
    7. Union Park – Wireless
    8. Union Park – Balisson CHA

9. Union Park – Mont Rose NHDC
10. New Grove – Gros Billot (Dreepaul street)
11. New Grove – Gros Billot (Shree Ganesh street)
12. New Grove – near football ground
13. New Grove – Morc. SIT, Deux Bras
14. Cluny – near football ground
15. Cluny – in yard of Village Hall
16. Mare chicose – Purgass Street
17. Rose Belle – Marie Jeannie
18. Petit Bel Air – in yard of Village Hall
19. Plaine Magnien – Morc VRS, Mon Desert Rd
20. Mare Tabac – Royal Rd
21. Mare D’ Albert – Behind Multi Purpose Complex
22. Mare D’ Albert – near Football Ground
23. Mahebourg – Village Hall Yard
24. Mahebvourg – Sub Hall Yrd
25. Mahebourg – Ville Noir
26. Trois Boutiques – Royal Road
27. Trois Boutiques – next to temple
28. Camp Carol – near river
29. Camp Carol – Carreau Accacia Village Hall

- One (1) Stadium
  1. Harry Latour Stadium
  2. Rose Belle Stadium (owned by the Ministry of Youth Empowerment, Sports and Recreation)
- Three (3) Outdoor Gym
  1. Union Park
  2. Mont Fertile
  3. Quatre Soeurs
- Four (4) Mini Soccer Pitch
  1. Plaine Magnien
  2. Mare D’Albert
  3. Mahebourg
  4. Quatre Soeurs
- One (1) Swimming Pool  
Mare D’Albert (owned and managed by the Mauritius Sports Council)

### **PLACES OF ATTRACTION**

Some of the main places of attraction in the district are: -

1. Domaine Lagrave
2. SSR International Airport
3. National History Museum
4. Blue Bay Marine Park
5. Mahebourg Water front



6. Domaine du Chasseur
7. Vallée de Ferney
8. Pointe Canon, (Monument to commemorate the abolition of slavery)
9. Dutch settlement at Old Grand Port
10. Mahebourg market
11. Plaisance Shopping Village
12. Beau Vallon Mall
13. Le Vieux Moulin
14. Domaine Ylang Ylang
15. Frederick Hendrick Museum, Old Grand Port

### Some places of interest



### NEW CAVENDISH BRIDGE



## Mahebourg Musuem



La Vallée de Ferney



Frederick Hendrick Museum, Old Grand Port



Pointe Canon, (Monument to commemorate the abolition of slavery)



SSR International Airport



Domaine des Chasseurs

#### 4.1 National Heritage Sites within the administrative area 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 Songes, 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

### **ANIMATION & CULTURE**

The district is Multi-Cultural Hindus (Hindi speaking, Tamil speaking, Marathi speaking and Telegu Speaking), Christians, Muslims and Chinese form a kaleidoscope of culture and live-in harmony, thus promoting a unique social osmosis which stands out as a model to the world.

### **SPORTS ACTIVITIES**

Football remains the most popular Sport activity. Many football players of the region form part of the national team. Badminton, Boxing, Handball, Volleyball and Basket Ball are also popular among inhabitants of Grand Port.

The District Council of Grand Port is the first Local Authority to promote Beach Volley; Beach Volley Competition is one of the main competitions which the Council organizes.

## 6.0 HISTORICAL DEVELOPMENT OF GRAND PORT

The history of Mauritius is closely related to Grand Port. 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 magique battle ship 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.

### 6.1 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.

## **6.2 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 Tsiafahy, Madagascar – 23 September 2014
- 4.0 City of Qingdao, Republic of China – 14 May 2016

## **6.3 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.

## **7.0 Setting of up Committees**

### **7.1 Council Meeting**

The Council consists of 28 District Councillors made up of one elected District councillor from each Village Council except for the villages of Rose Belle, Mahebourg, New Grove and Plaine Magnien which have 2 representatives each for having a population of over 10,000. The Council is the policy making body of the District Council. As required under Section 45 of the Local Government Act 2011 the Council meets as often as the business may require and at least once

monthly in the Council Chamber for the formulation of policies and examination of all matters pertaining to the administration of the Council.

## 7.2 Members of the District Council for period 01 July 2020 to November 2020

Village Elections were held on 22 November 2020 following which the Councillors took office at Village Council level and upon elected to serve at District Council level, District Councillors took office. The District Council of Grand Port comprises 28 District Councillors representing 24 villages. The Chairperson and Vice Chairperson are elected by the Council to serve for a period of 2 years. The Council is administered in accordance with the Local Government Act 2011 as subsequently.

## 7.3 District Councillors in office - period 01 July 2021 to 30 June 2022

S. N.	Village Councils	Name of District Councillor	Address
1	Bambous Virieux	Mrs. Apollon Chadun Marie Estelle Elisabeth	Royal Road, Bambous Virieux
2	Bananes	Mr. Conahye Ramessur	Conahye Lane, Bananes
3	Beau Vallon	Mr. Subli Mahendra	Beau Vallon, Mahebourg
4	Bois des Amourettes	Mr. St Mart Jean Erick	Royal Road, Providence, Bois Des Amourettes
5	Camp Carol	Mr. Doomun Kaviraj	Kenya, Camp Carol
6	Cluny	Mr. Cooshna Sandeep	Royal Rd, Cluny
7	Grand Bel Air	Mr. Pedre Jean Claude Adrien	Royal Road, Grand Bel Air
8	Grand Sable	Mr. Ramful Ravin	Royal Rd, Grand Sable
9	Mahebourg	Mr. Purseed Prashantsing	Des Creoles & Ville Neuve St, Mahebourg
		Mr. Seethiah Narain	Jaynarain Roy St, Mahebourg
10	Mare D'Albert	Meetoo Yaugeeraj	Meetoo Lane, Mare D'Albert
11	Mare Tabac	Mr. Chukoury Dewraj	Royal Road, Mare Tabac
12.	Midlands	Mr. Bokhoree Dhanraj	Royal Road, Midlands
13.	New Grove	Mr. Baboolall Angeerah	Chandra Lane, New Grove



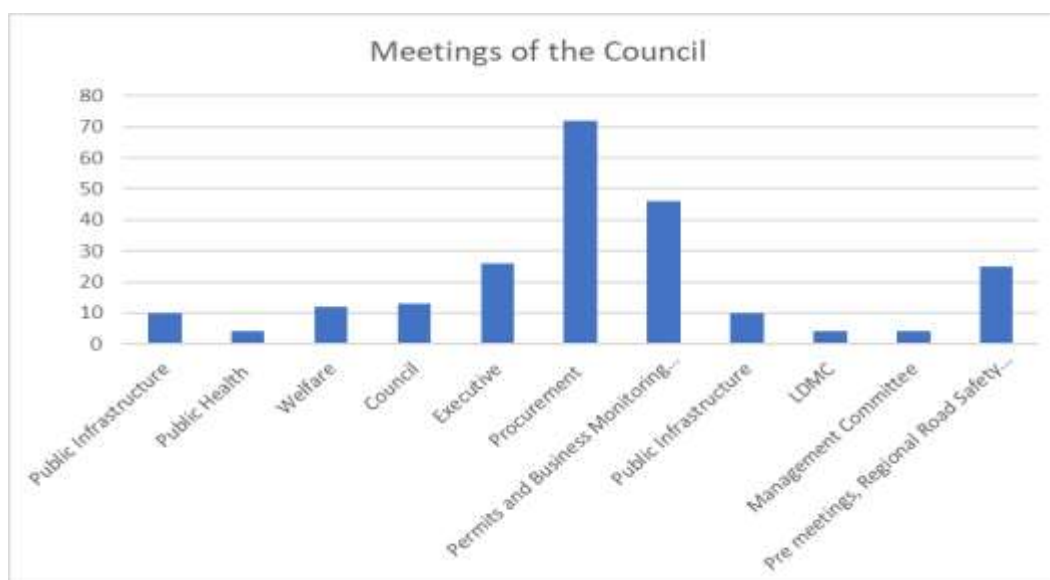
		Mr. Mattabaddul Sahadeosingh	Branch Road, New Grove
14	Nouvelle France	Mr. Kowlessur Jwala	Grand Port Road, Nouvelle France
15	Old Grand Port	Mr. Purbhou Shyاملallsingh	Royal Rd, Old Grand Port
16	Petit Bel Air	Mr Nunkoo Gowtum	Royal Road, Petit Bel Air
17	Plaine Magnien	Mr. Hoseneea Roopesh	Cemetery Road, Plaine Magnien
		Mr. Nadal Louis Cursley	S6 Edc Balance, Plaine Magnien
18	Quatre Soeurs	Mr. Jangi Rajeev Kumar	Royal Road, Quatre Soeurs
19	Riviere des Créoles	DHYAIL Randhir	School Lane, Riviere des Creoles
		NUND Sanjiv Kumar (as from 30.03.22)	Bon Espoir Road, Riviere des Creoles
20	Rose Belle	Mrs. Haton Bindhumatee	Rose Belle
		Mr. Hossenbocus Salim Rezah	Morc. SIT, Rose Belle
21	St. Hubert	Mr. Jeeha Preetish	Royal Road, St Hubert
22	16eme Mille	Mr. Balisson Diwan	Emrith Lane, 16eme Mille
23	Trois Boutiques	Mr. Gopy Ritesh	Cité B5, Trois Boutiques
24	Union Park	Mr. Hurreeram Sooryadeo	Royal Road, Union Park

#### 7.4 MEETINGS OF THE COUNCIL

226 meetings were held during period July 2021 to June 2022 as details hereunder:

SN	COMMITTEES	TOTAL
1	Public Infrastructure	10
2	Public Health	4
3	Welfare	12
4	Council	13
5	Executive	26

6	Procurement	72
7	Permits and Business Monitoring Committee	46
8	Public Infrastructure	10
9	LDMC	4
10	Management Committee	4
11	Pre meetings, Regional Road Safety Committee, committees on projects and with various associations and sub committees	25
<b><u>TOTAL</u></b>		<b><u>226</u></b>



## 7.5 EXECUTIVE COMMITTEE

As per Section 48 of the Local Government Act 2011, the Executive Committee is responsible for the approval of the procurement of goods and services exceeding Rs 100,000.

### **Executive Committee – July 2021 to June 2022**

Sn	Name	Designation
1.	Mr. Rajeev Kumar JANGI	Chairperson District Council

2.	Mr. Roopesh HOSENEEA	Vice Chairperson District Council
3.	Mr. Prashantsing PURSEED	Member
4.	Mr. Ramessur CONAHYE	Member (up to January 2022)
	Mr. Kaviraj DOOMUN	Member (as from February 2022)
5.	Mr. Sooryadeo HURREERAM	Member (up to January 2022)
	Mr. Ritesh GOPY	Member (as from February 2022)
6.	Mr. Narain SEETHIAH	Member (up to January 2022)
	Mr. Jean Claude Adrien PEDRE	Member (as from February 2022)
7.	Mr. Mahendra SUBLI	Member (up to January 2022)
	Mr. Shyamlallsingh PURBHOU	Member (as from February 2022)

## 7.6 PROCUREMENT COMMITTEE

As per section 160 of the Local Government Act 2011 the procurement of goods and services shall be effected by the District Council in accordance with the provisions of the Public Procurement Act.

The procurement of goods and services shall be determined by a Procurement Committee composed of:

- a. The Chief Executive or his Deputy;
- b. The Financial Controller or his Deputy; and
- c. One senior officer in charge of a department other than the Administration or the Finance Departments.

The approval of the Executive Committee of the Council is required where the total value of the procurement exceeds 100,000 rupees, or such amount as may be prescribed.

Procurement activities are undertaken in line with the Public Procurement Act 2006 and subsequent directives and circulars issued by the Procurement Policy Office. All bidding exercises are carried out in a transparent, confidential and structured manner to ensure compliance with existing

procurement legislations. Bidding document specifications are written in such a manner to avoid ambiguities, and the evaluation criteria defined therein are fair and appropriate to determine the lowest evaluated substantially responsive bid.

A Bid Evaluation Committee is set up to evaluate bids which are evaluated according to pre-determined evaluation criteria and in all independence. The Council has already embarked on e-procurement.

## 7.7 PUBLIC INFRASTRUCTURE COMMITTEE

### **7.7(1) Role and Specific Functions of the Public Infrastructure Committee (Terms of reference)**

1. The Public Infrastructure Committee of this Council shall be more fully described as the organisation of works, Maintenance of Street Lighting, drains and amenities and shall have the powers and duties to hear, examine and consider the following:
  - a) The construction, repairs and maintenance of the District Council's Buildings, Streams and Canals, Roads, Drains, Absorption Drains, Footpaths, street name plates, village name plates, bridges, traffic centres, volleyball pitches, cemeteries etc.
  - b) Prepare designs and specifications for works to be carried out by contracted services.
  - c) Project management.
  - d) The lighting of the District Council's buildings, streets, gardens, and other public places;
  - e) Service and reception of notices, institution and conduct of all legal proceedings as and when required.
  - f) The prevention and removal of obstructions on secondary roads.
  - g) The provision and maintenance of traffic signs, pedestrian crossings, and road markings.
2. The Public Infrastructure Committee shall consider matters relating to the proper functioning of the workshop, viz: To consider and recommend to the Council on matters pertaining to:

- (a) Stock and purchase of spare parts; and
- (b) Replacement of plants and equipment

3. All decisions of the Public Infrastructure Committee shall be approved by the Council.

**7.7(2) The Public Infrastructure Committee consists of the following members**

SN	NAME	DESIGNATION
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	Member
6.	Mr K. Doomun	Member (up to January 2022)
	Mr R. Conahye	Member (as from February 2022)
7	Mr S. Mattabaddul	Member

**7.7(3) List of projects undertaken/ongoing during period July 2021 – 30 June 2022**

Project Description	Project Value/ Rs Million	Status
Construction of a New Fair at Mahebourg	104	Works stopped on site
Construction of road along Tulsy Lane off Cheri Road 100 mts at New Grove -ERP 1	0.3	Completed
Resurfacing of Deokee Aubeeluck St at Nouvelle France- ERP 1	1.5	Completed
Resurfacing of road at School Street at Riv. Des Creoles	0.4	Completed
Upgrading of steps & covering of drains near Maxime Sizon Apollon at Bambous Virieux - ERP 1	0.5	Procurement of materials completed
Creation of a children garden at Health Track at Nouvelle France- ERP 1	1.5	In progress
Cleaning, and planting of decorative trees, fixing of	2.0	In progress

benches at Bus stops Painting of village halls, fixing of decorative lighting etc Rose Belle- ERP 1		
Resurfacing of Mason Road Bois des Amourettes- ERP 1	0.2	Completed.
Construction of road at Bencee Street and Dalbari Street, Grand Sable- ERP 1	1.2	Completed
Resurfacing of Henrisson Street at Old Grand Port- ERP 1	0.6	Completed
Resurfacing of Ramdoo street at Bois des Amourettes- ERP 1	0.3	Completed
Resurfacing of road- extension La Source at Bananes- ERP 1	0.5	Completed
Resurfacing of Bethleem Street at Bambous Virieux- ERP 1	0.4	Completed
Resurfacing of roads – Constituency No. 11 - LDP	2.9	Completed
Resurfacing of roads – Constituency No. 12- LDP	2.5	90% completed
Extension of street lighting constituency No. 11- LDP	0.55	In progress
Extension of street lighting constituency No. 12- LDP	0.55	In progress
Purchase of Street Lanterns as and when required to attend the complaints of CSU- LDP	0.2	Purchase completed- fixing on progress
Extension of Village Hall at Midlands- LDP	0.4	Works in progress
Construction of bleachers at Bananes football ground- LDP	0.7	Completed
Construction of Public Toilet at Quatre Soeurs- LDP	0.7	Completed
Erection of Part of boundary at Plaine Magnien Cemetery – LDP	0.5	In progress
Acquisition of Refuse Bins- LDP	8.0	Purchase completed – distribution in progress
Purchase of 2 Tipper Lorries -12-13 metre cube – Covid 19 Development Fund ERP2	6.6	Awaiting delivery
Purchase of One Double Cab 2x4 van- Covid 19 Development Fund - ERP2	2.0	Awaiting Delivery
Cleaning and Maintenance of Drains and Rivers under National Environment Climate Change Fund (NECCF)	1.0	Completed

Covid 19 Development Fund ERP2		
One Street Lighting lorry (NECCF) -Covid 19 Development Fund ERP2	5.3	Awaiting Delivery
Supply and commissioning of one Tipper Lorry - 16-17 m <sup>3</sup> (NECCF) - Covid 19 Development Fund ERP2	4.6	Awaiting Delivery
Supply and commissioning of one lorry with crane (NECCF) - Covid 19 Development Fund ERP2	5.8	Awaiting Delivery

#### **7.7(4) Cleaning/Desilting of Rivers & Watercourses for period 01 July 2021 to 30 June 2022**

Since the South Eastern part of the island is flood prone the Council has during financial year 2021/2022 cleaned around 21 Kms of drains and desilted 9 Kms of water Courses so as to allow free flow of water to prevent water accumulation and flooding as detailed hereunder:

Sn	Description	Length in Meters
<b>1.0</b>	Total length completed (m) for desilting of cleaning/ Desilting of rivers & watercourses	7,000
<b>2.0</b>	Total length completed (m) for cleaning of drains in critical areas / m	7,038
<b>3.0</b>	Total length completed (m) for cleaning of drains in flood prone areas / m	9,337
<b>4.0</b>	Total length completed (m) for cleaning of drains in other areas / m	5,360
<b><u>Total- Approximately</u></b>		<b><u>28,735 meters</u></b>

#### **Cleaning of drains**

##### **1. Cleaning of natural drain at Gokhool near CAB, Providence on 22.11.21-22.11.21**

Before

After



**2. Cleaning of drains at Audit Lane, Mare D'Albert on 21.11.21**

Before

After





### 3. Cleaning of drains at Allee Jacques, Nouvelle France



### 4. Cleaning of drain at Kanpur Lane, Nouvelle France

Before

After



## 5. Cleaning at Church Street, Quatre Soeurs

### Before



### After cleaning at Church Street, Quatre Soeurs



## 6. Cleaning at Grand Sable

**Before cleaning**



**After cleaning**



### 7.(7)5 List of absorption drains constructed during financial year 2021/2022

S.N	Village	Location and description of works	Amount (Rs)
1	Union Park	1. construction of 30 m of absorption drain at Beegoo Street	1,040,500
		2. Construction of 50 m of absorption drain Hureeram Street	1,745,900
2	Bananes	Construction of 25 m of absorption drain Red Rose	855,350
3	Mahebourg	1. Construction of 50 m of absorption drain Rue Maurice	1,710,700
		2. Construction of 35.9 m of absorption drain Dravidian Lane	1,246,305
4	Camp Carol	1. construction of 33 m of absorption drain Suharye Lane	1,144,550
		2. construction of 15 m of absorption drain Moulah Lane	520,250
5	Trois Boutiques	1. Construction of 30 m of absorption drain Lolo Lane	1,040,500
		2. construction of 21 m of absorption drain Joggessur Street	869,150

6	Plein Bois	1. construction of 22 m of absorption drain Near Shivala	927,300
		2. construction of 15 m of absorption drain Near Gitan	590,650
7	Plaine Magnien	Construction of 42.4 m of absorption drain EDC Balance near Juree	1,536,280
8	Mare Tabac	Construction of 33 m of absorption drain Juggoo Lane	1,320,550
9	Beau Vallon	Construction of 64 m of absorption drain Allée des Sides	2,137,600.00
		<b>Total</b>	<b>16,685,585</b>

## 7.8 PERMITS AND BUSINESS MONITORING COMMITTEE

### 7.8(1) THE PLANNING AND LAND USE DEPARTMENT

The Planning and Land Use Department promotes a harmonious, orderly and sustainable development within the Council's area. It is also 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.

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.

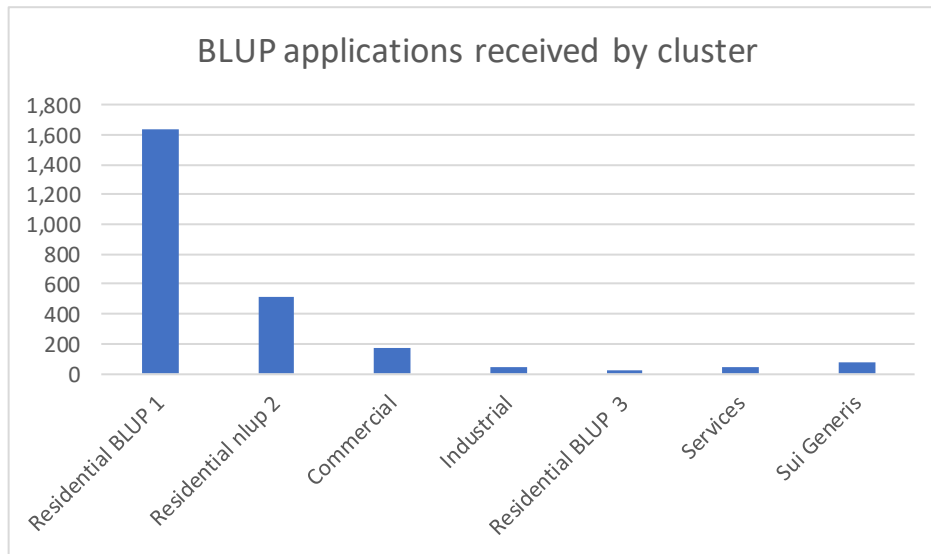
**7.8(2) Composition of Permits and Business Monitoring Committee**  
**Permits and Business Monitoring Committee from 01 July 2021 to 30 June 2022**

Sn	Name	Designation
1	Mr. R. Jangi	Chairperson District Council - Chairperson
2	Mr. P. Jeeha	Member (Councillor) – up to January 2022
	Mr. S. Hurreeram	Member (Councillor) – as from February 2022
3	Mr. J.C Pedre	Member ( Councillor) – up to January 2022
	Mr. N. Seethiah	Member ( Councillor) – as from February 2022
4	Mr. S. Purbhou	Member (Councillor) – up to 02 February 2022
	Mr. P. Jeeha	Member (Councillor) – as from 09 February 2022

5	Mr. A.Baboolall	Member (Councillor) – up to January 2022
	Mr. M. Subli	Member (Councillor) – as from February 2022
6	Mrs. S. Domun-Fagoonee	Member (Deputy Chief Executive, District Council) – up to 22 July 2021
	Dr S. Peerthum	Member (Chief Executive, District Council) – as from 29 July 2021)
7	Mr. R.P. Munien	Member (Chief Health Inspector, District Council)
	Mr S.Bussawon	Member (Ag Chief Health Inspector, District Council)
8	Mr. R. Gooriah	Member (Head, Land Use and Planning Department) - up to May 2022
	Mr D.Koonjul	Member (Head, Land Use and Planning Department)
9	Mr. M.K. Bhoyrag	Member (Head Public Infrastructure Department)

The number of Building and Land Use applications received, processed and issued for the period July 2020 – June 2021.

Type of Application	Cluster	No of Application approved	Application refused	In Progress	Total
BLUP1	Residential	952	340	343	1,635
BLUP2	Residential	264	155	90	509
BLUP3	Commercial	63	78	36	177
	Industrial	12	29	7	48
	Residential	5	11	2	18
	Services	14	19	10	43
	Sui Generis	29	31	18	78
<b>Total</b>		<b><u>1,339</u></b>	<b><u>663</u></b>	<b><u>506</u></b>	<b><u>2,508</u></b>



## 7.9 PUBLIC HEALTH COMMITTEE

### 7.9(1) Members of the Public Health Committee

SN	NAME	DESIGNATION
1	Mr. J.C.A Pedre	Chairperson
2	Mr. L.C. Nadal	Vice Chairperson
3	Mr. R. K. Jangi	Chairperson District Council
4	Mr. R. Hoseneea	Vice Chairperson District Council
5	Mrs. B. Haton	Member
6	Mr. D. Balisson	Member
7.	Mr. G. Nunkoo	Member

### 7.9(2) Role and Specific Functions of the Public Health Committee (Terms of reference)

The Public Health Committee shall have the following powers and duties:

1. To hear, examine and consider the following matters within the administrative area of Grand Port and make necessary recommendations thereon to the Council:
  - (a) Public Health and General Sanitation.
  - (b) Scavenging and Weeding services including the cleansing of streams, rivers, rivulets and drains; the provision of public conveniences.

- (c) Cleansing of premises, that may be prejudicial to public health.
- (d) Factories, piggeries, cowsheds and other polluting trades.
- (e) Abatement of nuisances.
- (f) Shops and premises used for the preparation, storage and sale of food.
- (g) Sale of meat, butcher's shop, slaughter houses, markets and fairs.
- (h) Health education of the public.
- (i) Service and reception of notices and initiation of all legal proceedings in respect of matters within the Committee's terms of reference.

### **7.9(3) The Public Health Department**

The Health Department is responsible amongst others for

- The collection, removal and disposal of household, industrial, commercial wastes, and other refuse (green waste).
- The management of public Markets and Fairs.
- The Control of hawkers
- Maintenance of a healthy environment in the Council's area through the provision of an efficient and effective refuse collection, regular cleaning and maintenance of public places such as open spaces, parks, gardens, bus shelters, public buildings including public toilets
- Cleaning of public places including barelands
- Rodent and pest control
- Crematorium
- Cleaning and maintenance of Public toilets facilities
- Collection of Occasional Licence Fees, Cremation Fees, and Market Fees
- Control of Hawkers
- Market and Fairs
- Maintenance of cremation grounds and incinerators at Rose Belle, Plaine Magnien and Tombeau, Mahebourg.

The District Council of Grand Port on top of its routine cleaning and scavenging works proposed a list of 13 different sites for cleaning, upgrading and embellishing.

7.9(3)1 Bulky waste campaigns were carried out within our administrative area as followed:



S/N	Locality	In House/ Outsourced Labour	Time Frame	Progress
1	Camp Carol Le Bouchon	In House Labour	07.05.22 and 08.05.22	8
2	St Hubert	In House Labour	18.05.22 to 20.05.22	15
3	Nouvelle France Nouvelle France Housing Estate	In House Labour	07.05.22, 08.05.22, 14.05.22, 15.05.22, 21.05.22 and 22.05.22	34
4	Union Park	In House Labour	26.02.22 and 27.02.22	26
6	Trois Boutiques Plein Bois/Malakoff	In House Labour	24.02.22 and 25.02.22 20.11.21 and 21.11.21	6 6
7	Midlands	In House Labour	23.04.22 and 24.04.22	11
8	16eme Mille	In House Labour	05.03.22 and 06.03.22	16
9	La Rosa, New Grove	In House Labour	04.05.22 to 12.05.22	46
10	Rose Belle ( Part)	In House Labour	06.11.21, 07.11.21, 13.11.21,14.11.21 and 20.11.21	29
11	Riviere des Creoles Vicinity of Pointe Brocus Cemetery	In House Labour Mauri Facilities Ltd	19.05.22,20.03.22 and 22.03.22 02.05.22 to 24.05.22	17 14
12	Quatre Soeurs and Deux Freres	In House Labour	20.05.22 to 22.05.22	18
13	Grand Sable (Part)	In House Labour	05.11.21	2
14	Mare D'Albert	In House Labour	09.05.22 to 15.05.22	42
15	Petit Bel Air	In House Labour	13.11.21 and 14.11.21	7
16	Vieux Grand Port	In House Labour	26.03.22, 27.03.22 and 29.03.22	15

17	Plaine Magnien	In House Labour	19.05.22 to 24.05.22	46
18	Residences Beemaniques Bananes	In House Labour	19.05.22 to 20.05.22 01.05.22	7 2
19	Cluny	In House Labour	26.03.22 and 27.03.22	9
20	Bois Des Amourettes	In House Labour	15.04.22 to 17.04.22	17
21	Mare Tabac	In House Labour	04.05.22 to 06.05.22	9
22	Residence La Chaux	In House Labour	06.11.21 to 07.11.21	7

### **7.9(3)2 CLEANING AND EMBELLISHMENT**

<b>SITES : 1. Residence La Chaux, Mahebourg 2. Petit Bel Air 3.Trois Boutiques</b>			
<b>Sn</b>	<b>Site</b>	<b>Activities / Works carried out</b>	<b>Stakeholders involved</b>
<b>1.</b>	Residence La Chaux	1. Collection of odds & ends and dumpings from bareland 2. Embellishment along main road, children playground and near kiosque 3. Painting of surrounding wall of kiosque + fresque Murale 4.Upgrading of petanque Court	1. Village Councillors 2. Volunteers 3. DC employees 4. Mauri Facilities Ltd 5. Students of MITD
<b>2.</b>	Petit Bel Air.	1.Painting of boundary wall of village Hall yard + fresque murale 2. Cleaning,embellishment and painting of wall of green space ( Near NHDC) 3.Cleaning with backhoe loader at Roundabout, Morc Blue Print	1.Mauri facilities Ltd 2. Students of MITD
<b>3.</b>	Trois Boutiques	1. Cleaning and embellishment of Health Track at SSR Street	Mauri facilities Ltd

### **7.9(3)4 Responsibilities of Public Health Department**

The Public Health Department has a key role in the District Council of Grand Port not only in terms of services offered but also in revenue collected for the Council.

### **7.9(3)5 Refuse Collection Service**

Service	Description
In house service	22 villages
Contracted service	2 villages – Mahebourg & Beau Vallon
Labour	Chief Health Inspector - 1 Principal Health Inspector -1 Senior Health Inspector – 3 Health Inspectors– 14 Office Management Assistant – 1 Management Support Officer -1 Drivers –12 + 3 Reliefs Field Supervisor -8 Refuse Collectors (Roster) – 112 Burial Ground Attendant – 14 Incinerator Operator-3 Handy worker-5
Number of trips of refuse disposed at Mare Chicose Landfill station	8750 trips including bulky waste campaigns and clean up campaigns
Number of vehicles	10 lorries (6 tipper, 3 Compactors and 1 Herbiciding truck) , 1 Bell loader
Special refuse collection in connection with festivities	Cavadee, Mahashivratri, Ganesh Chaturthi, Eid Ul Adha, Durga Pooja & Quarante-Heures
Spraying of Herbicide	Effected by inhouse labour every 2 months in 22 villages
Cleaning of open drains	Monthly
No of barelands cleaned	237
Rodent control	Effected through contracted services every 3 months
No of Eco points fixed within District Council area	35 for separate collection of plastic bottles for recycling purposes

### **7.9(3)6 Cemeteries**

9 Cemeteries in the District of Grand Port	Midlands Union Parks Mare Tabac St Hubert Pte Brocus Old Grand Port Petit Sable
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	Beau Champ Plaine Magnien
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### 7.9(3)7 Cremation Grounds & Incinerators

There are three LPG Incinerators at Rose Belle, Plaine Magnien and Tombeau Mahebourg

### 7.9(3)8 Markets, Fairs & Tuckshops

Fairs	Operation days
Mahebourg Market fair	Mondays & Fridays
Mahebourg – Open haberdashery fair	Monday
Rose Belle – Dr J.B.David Market fair	Wednesdays & Sundays
Plaine Magnien	Sundays
<b>Market</b>	
Gandhi Square Market	Daily
Plaine Magnien Market	Daily
Mahebourg Market	Daily
<b>Tuckshops</b>	
Jawaharlall Nehru Hospital Tuckshops	Daily
Mahebourg Tuckshops	Daily

A new Haberdashery Monday Fair is still under construction at Colony Street Mahebourg

### 7.9(3)9 CLEANING OF RIVULETS, RIVERS AND WATER COURSES

SN	LOCATION	DESCRIPTION OF WORK
1	Eau bleue River, Midlands	Desilting of river and carting away of debris
2.	Morc La Chapelle, Grand Bel Air	
3.	Marie Jeanne, Quatre Soeurs	
4.	Bundhoo Lane, Quatre Soeurs	
5	Anse Jonchee - near Domaine du chasseur	

6.	Bambous Virieux -near Football ground	
7	Ferney -3 rivulets	

- **Eau Bleu River Midlands**



- **Cleaning/desilting of watercourses at Grand Bel Air**

**Before**



**During**



- **Cleaning/desilting of watercourses at Marie Jeanne, Quatre Soeurs**

**Before**





***During***



***After***



- Cleaning/desilting of watercourses near Bundhoo house, Quatres Soeurs  
Before



During



After





- Anse Jonchee



- BambousVirieux - Cleaning/desilting of watercourses at Ferney- 3 Rivulets  
*Before*



*During*



*After*



## **7.11 WELFARE COMMITTEE**

### **7.11(1) Role and Specific Functions delegated to the Welfare Committee (Terms of reference)**

The Welfare Committee is more fully described as the Public Welfare, Public Entertainment, Leisure and Social Services, Committee and have the following terms of reference:

1. To consider and make recommendations on all matters relating to Public Entertainment and Public Welfare including:
  - a) The provision of entertainment;
  - b) The provision of Community/Social Centres in view of extending social, recreational, cultural, literary and educational opportunities;
  - c) The provisions of facilities for the care of children and the underprivileged;
  - d) Planning and management of all public children playgrounds including kindergartens.
  - e) To manage and supervise Sewing courses
  - f) The control and management of football grounds, stadiums, other District Council's sports infrastructures and children playgrounds.
  - g) The co-ordination of youth activity in the District Council area.
  - h) Social Services.
2. The preparation and formulation of programmes, projects and activities which aim at providing leisure to the inhabitants of the district.
3. The provision of facilities to the inhabitants of the administrative area with a view to encouraging them to participate in the above-mentioned leisure programmes and activities.
4. To consider any other matters which may legitimately fall within the province of Public Welfare.
5. To carry out research with a view to preserving and promoting Arts and Culture and to submit to the Council its recommendations thereon, viz:
  - a) The preparation and formulation of programme which aim at preserving and/or promoting the ancestral values, customs and traditions in the fields of music, arts, language, food habits, etc in the administrative area.
  - b) The preparation and formulation of programmes which aim at promoting and encouraging exchanges between the different cultures in the district.
  - c) The organisation of cultural activities with the view to implementing the

- d) programmes or plans recommended by the Committee.
- e) The formulation of Arts and Cultural Activities.

All decisions of the Welfare Committee shall be approved by the Council.

### **7.(11)2 The Welfare Committee consists of the following members**

SN	Name	Designation
1.	Mr. R. Ramful	Chairperson
2.	Mr K.Domun	Vice Chairperson
3.	Mr. R. K. Jangi	Chairperson District Council
4.	Mr. R. Hosanee	Vice Chairperson District Council
5.	Mr P. Jeeha	Member
6.	Mr S.K Nund	Member
7.	Mr D. Balisson	Member

### **7.(11)3 Function and Objectives of the Welfare Department**

The Welfare Department is responsible for all matters pertaining to the organization of welfare, social, recreational, educational, sports and cultural activities as decided by the Council for the benefit of the inhabitants of the 24 villages of Grand Port.

It also controls and manages all District Council kindergartens, children’s playgrounds and football grounds and other sports infrastructures falling under the jurisdiction of the Council.

To provide opportunities to inhabitants to practice recreational and sports activities regardless of gender, age, disability/ ability, socio economic and cultural backgrounds;

To organise social activities to promote the well-being of the population, and encouraging youngsters from leading a healthy life and not being indulged in illicit activities or falling in other social ills;

To organise sports activities in order to promote health and fitness;

Decentralization and creation of social and sports amenities in remote areas

To provide assistance to affiliated Sports Clubs, Women Associations, Senior Citizen Associations and Non-Governmental Organisations (NGOs).

#### 7.(11)4 Welfare Activities organised during financial year July 2021 – June 2022

SN	Date	Activity	Remarks
1.	16 <sup>th</sup> July 2021	Donation of educational materials to the ZEP Bois des Amourettes Government School	Funds raised by the Council out of the PET Project of separate collection of plastic bottles for recycling purposes at Eco-Points in all the villages of the district of Grand Port
2.	16 <sup>th</sup> July 2021	Distribution of rafia bags to mosques in connection with Eid Ul Adha Celebration	
3.	23 <sup>rd</sup> July 2021	Donation of tracksuits to children of Govindramen SEN Schools, Trois Boutiques and Beau Vallon	
4.	12 <sup>th</sup> August 2021	Cheque Remittance to Mr Savoo Tejas, residing at Trois Boutiques – selected for the Junior National Team of Badminton	Participation from 14 <sup>th</sup> August 2021-01 <sup>st</sup> September 2021 in U15 & U19 All Africa Championships in Cotonou, Benin
5.	12 <sup>th</sup> August 2021	Cheque Remittance to Rose Belle Elderly Association in connection with celebration of Assumption Day	
6.	21 <sup>st</sup> August 2021	Donation of Foot balls and Bibs to Bambous Virieux Ecole de Foot	
7.	23 <sup>rd</sup> August 2021	Celebration of Raksha Bandhan with Rose Belle Brahma Kumaris	
8.	31 <sup>st</sup> August 2021	Reception in honour of retired employees of the District Council	
9.	01 <sup>st</sup> September 2021	Pet Adoption Day and education session in collaboration with Protection of Animals Welfare Society (PAWS) and Plaisance Shopping Village	
10.	03 <sup>rd</sup> September 2021	Remittance of cheques and distribution of banners to socio-cultural associations/mandirs in connection with Ganesh Chaturthi and Venkateshwara Puja 2021	
11.	10 <sup>th</sup> September 2021	Cultural Program – Regional celebration of Ganesh Chaturthi in collaboration with Marathi Oopkaree Sabha, Mare D'Albert	
12.	02 <sup>nd</sup> October 2021	Gandhi Jayanti at Gandhi Square, Rose Belle	
13.	18 <sup>th</sup> October 2021	Reception in honour of Laureates	Congratulations to: 1. Miss Sreekeessoon 2. Miss Patandin 3. Mr Elliotroppe 4. Mr Bagha

14	01 <sup>st</sup> November 2021	Distribution of food packs to needy families at Grand Sable Village in connection with International Day for the Eradication of Poverty	Contribution of food stuffs by employees and District Councillors of the Council
15	03 <sup>rd</sup> November 2021	Symbolic lighting of lamp to celebrate Diwali at District Council's yard	
16	14 <sup>th</sup> November 2021	Blood Donation in collaboration with Thalassemia Society of Mauritius and Blood Donors Association to mark the International Day for Thalassemia, Rotary Club of Rose Belle and Rotary Club of Mahebourg	Venue: Dr James Burty David Market Fair, Rose Belle
17	16 <sup>th</sup> December 2021	End of year celebration with Children of Cluny, Old Grand Port and Bambous Virieux Pre-Primary Schools	-
18	23 <sup>rd</sup> December 2021	Donation of food stuffs and basics to Smp LP Govindramen Residential Care Home, Trois Boutiques	Contribution by employees and District Councillors of the District Council
19	29 <sup>th</sup> December 2021	Donation of Foot Balls and bibs to Grand Port Football Academy	
20	31 <sup>st</sup> December 2021	Donation of Petanque set to Union Park Village Council	
21	31 <sup>st</sup> December 2021	Celebration of Centenarian, Mr Latchman of Balisson, Union Park	
22	11 <sup>th</sup> January 2022	Remittance of Cheque and distribution of plastic bags to Kovils	Celebration Thaipooosam Cavadee 2022
23	12 <sup>th</sup> January 2022	Donation of bibs, petanque set and foot balls to St Hubert Village Council	
24	27 <sup>th</sup> January 2022	Free Pets Sterilisation Campaign in collaboration with Protection of Animals Welfare Society (PAWS)	
25	31 <sup>st</sup> January 2022	Commemoration of 187 <sup>th</sup> Anniversary of the Abolition of Slavery – Symbolic wreath laying ceremony at Pointe Canon, Mahebourg	
26	31 <sup>st</sup> January 2022	Awareness Course to Basic First Aid offered to Pre-Primary Teachers by St John Ambulance	
27	01 <sup>st</sup> February 2022	Celebration centenarian, Mrs Cendraootee Nazeer of Mahebourg	
28	22 <sup>nd</sup> February	Workshop on Children's Rights by the Ombudsperson for Children's Office in	

	2022	collaboration with the District Council with the participation of District Councillors and Village Councillors	
29	08 <sup>th</sup> March 2022	Celebration of International Women’s Day – Treasure Hunt for female employees in collaboration with the Ministry of Youth Empowerment, Sports and Recreation	
30	11 <sup>th</sup> March 2022	Flag Raising Ceremony in connection with 54 <sup>th</sup> Anniversary of the Independence and 30 <sup>th</sup> Anniversary of the Republic of Mauritius – Cluny, Old Grand Port and Bambous Virieux Pre-Primary Schools and employees and District Councillors of the District Council Tree planting by Mr Rajeev Kumar Jangi, Chairperson and Dr Sheilendra Peerthum, Chief Executive	
31	20 <sup>th</sup> April 2022	Donation of Football Shorts & Jerseys to Grand Sable/Petit Sable Football Team	
32	29 <sup>th</sup> April 2022	Distribution of dates to Mosques in connection with celebration of Eid Ul Fitr 2022	
33	15 <sup>th</sup> May 2022	Inter-Village Petanque Tournament – Triplette Hommes & Simple Dames in collaboration Regional Petanque de Grand Port	
34	20 <sup>th</sup> May 2022	Celebration of Centenarian – Mrs Lilaootee Dassia Naiko of Beau Jardin, St Hubert	
35	29 <sup>th</sup> May 2022	Celebration of Mothers’ Day by MBC in collaboration with the District Council and Plaisance Shopping Village	Cultural Show and Distribution of gifts
36	31 <sup>st</sup> May 2022	Reception in honour of retired employees of the Council and Honouring 5 deceased employees as from August 2021	
37	31 <sup>st</sup> May 2022	Donation of Sports equipment to the Centre Techniques de foot of Mahebourg	
38	03 <sup>rd</sup> June 2022	Donation to Govindramen Special Education Needs School (SEN), Union Vale, Trois Boutiques on the occasion of the school’s 10 <sup>th</sup> Anniversary	Contribution by District Council’s employees and District Councillors

1. 16<sup>th</sup> July 2021 - Donation of educational materials to the ZEP Bois des Amourettes Government School



**2. 16<sup>th</sup> July 2021-Distribution of bags to mosques in connection with Eid Ul Adha Celebration**



**3. 23<sup>rd</sup> July 2021-Donation of tracksuits to children of Govindramen SEN Schools, Trois Boutiques and Beau Vallon**





4. 12<sup>th</sup> August 2021-Cheque Remittance to Mr Savoo Tejas, residing at Trois Boutiques – selected for the Junior National Team of Badminton



5. 12<sup>th</sup> August 2021-Cheque Remittance to Rose Belle Elderly Association in connection with celebration of Assumption Day



6. 21<sup>st</sup> August 2021-Donation of Foot balls and Bibs to Bambous Virieux Ecole de Foot



7. 23<sup>rd</sup> August 2021-Celebration of Raksha Bandhan with Rose Belle Brahma Kumaris

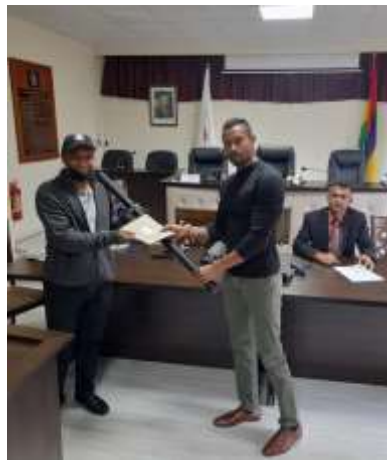


9. 01<sup>st</sup> September 2021-Pet Adoption Day and education session in collaboration with Protection of Animals Welfare Society (PAWS) and Plaisance Shopping Village





10. 03<sup>rd</sup> September 2021-Remittance of cheques and distribution of banners to socio-cultural associations/mandirs in connection with Ganesh Chaturthi and Venkateshwara Pooja 2021



**11. 10<sup>th</sup> September 2021-Cultural Program – Regional celebration of Ganesh Chaturthi in collaboration with Marathi Oopkaree Sabha, Mare D’Albert**



**12. 02<sup>nd</sup> October 2021-Mahatma Gandhi Jayanti at Gandhi Square, Rose Belle**





13. 18<sup>th</sup> October 2021- Reception in honour of Laureates



14. 01<sup>st</sup> November 2021-Distribution of food packs to needy families at Grand Sable Village in connection with International Day for the Eradication of Poverty





15. 03<sup>rd</sup> November 2021-Symbolic lighting of lamp to celebrate Diwali at District Council's yard



16. 14<sup>th</sup> November 2021-Blood Donation in collaboration with Thalassemia Society of Mauritius and Blood Donors Association to mark the International Day for Thalassemia, Rotary Club of Rose Belle and Rotary Club of Mahebourg



17. 16<sup>th</sup> December 2021-End of year celebration with Children of Cluny, Old Grand Port and Bambous Virieux Pre-Primary Schools



18. 23<sup>rd</sup> December 2021-Donation of food stuffs and basics to Smp LP Govindramen Residential Care Home, Trois Boutiques



19. 29<sup>th</sup> December 2021-Donation of Foot Balls and bibs to Grand Port Football Academy



**20. 31<sup>st</sup> December 2021-Donation of Petanque set to Union Park Village Council**



**21. 31<sup>st</sup> December 2021-Celebration of Centenarian, Mr Latchman of Balisson, Union Park**



**22. 11<sup>th</sup> January 2022 -Remittance of Cheque and distribution of plastic bags to Kovils in connection with Thaiposam Cavadee**



23. 12<sup>th</sup> January 2022 -Donation of bibs, petanque set and foot balls to St Hubert Village Council



27<sup>th</sup> January 2022 -Free Pets Sterilisation Campaign in collaboration with Protection of Animals Welfare Society (PAWS)



**24. 31<sup>st</sup> January 2022-Commemoration of 187<sup>th</sup> Anniversary of the Abolition of Slavery – Symbolic wreath laying ceremony at Pointe Canon, Mahebourg**



**25. 31<sup>st</sup> January 2022-Awareness Course to Basic First Aid offered to Pre-Primary Teachers by St John Ambulance**



**26. 01<sup>st</sup> February 2022-Celebration centenarian, Mrs Cendraootee Nazeer of Mahebourg**



**27. 22<sup>nd</sup> February 2022-Workshop on Children's Rights by the Ombudsman for Children's Office in collaboration with the District Council with the participation of District Councillors and Village Councillors**





**28. 08<sup>th</sup> March 2022-Celebration of International Women’s Day – Treasure Hunt for female employees in collaboration with the Ministry of Youth Empowerment, Sports and Recreation**



**32. 11<sup>th</sup> March 2022-Flag Raising Ceremony in connection with 54th Anniversary of the Independence and 30th Anniversary of the Republic of Mauritius – Cluny, Old Grand Port and Bambous Virieux Pre-Primary Schools and employees and District Councillors of the District Council**

Tree planting by Mr Rajeev Kumar Jangi, Chairp  
Executive



Peerthum, Chief



**33. 20<sup>th</sup> April 2022-Donation of Football Shorts & Jerseys to Grand Sable/Petit Sable Football Team**



**34. 15<sup>th</sup> May 2022-Inter-Village Petanque Tournament – Triplette Hommes & Simple Dames in collaboration Regional Petanque de Grand Port**



35. 20<sup>th</sup> May 2022-Celebration of Centenarian – Mrs Lilaootee Dassia Naiko of Beau Jardin, St Hubert



36. 29<sup>th</sup> May 2022-Celebration of Mothers' Day by MBC in collaboration with the District Council and Plaisance Shopping Village



37. 31<sup>st</sup> May 2022- Reception in honour of retired employees of the Council



**38. 31<sup>st</sup> May 2022-Donation of Sports equipment to the Centre Techniques de foot of Mahebourg**



**39. 03<sup>rd</sup> June 2022-Donation to Govindramen Special Education Needs School (SEN), Union Vale, Trois Boutiques on the occasion of the school's 10<sup>th</sup> Anniversary**



SN	Amenities / Services	Statistics
1.	<b>Football Grounds</b>	On a weekly basis 9 football grounds are mowed
2.	<b>Pre-Primary Schools</b> <b>01 July 2021 – 27 August 2021 (2<sup>nd</sup> Semester)</b> <b>13<sup>th</sup> September 2021 – 09<sup>th</sup> November 2021 (3<sup>rd</sup> Semester)</b> <b>School closed from 10<sup>th</sup> November 2021 – 04<sup>th</sup> February 2022 due to sanitary protocol)</b> <b>07<sup>th</sup> February 2022 – 15<sup>th</sup> April 2022 (1<sup>st</sup> Semester)</b> <b>02<sup>nd</sup> May 2022 – 30<sup>th</sup> June 2022 (2<sup>nd</sup> Semester)</b>	
	Cluny July 2021-November 2021	10 pupils
	February 2022 – July 2022	15 Pupils
	Old Grand Port July 2021 – November 2021	29 Pupils
	February 2022 – July 2022	32 Pupils
	Bambous Virieux July 2021-November 2021	28 Pupils
	February 2022 – July 2022	32 Pupils
3.	<b>Sewing Classes</b> <b>01 July 2021-09 November 2021</b> <b>Classes closed as from 10<sup>th</sup> November to June 2022 due to sanitary protocols</b>	
	Cluny	7 Students
	New Grove	13 Students
	Rose Belle	12 Students
	Union Park	7 Students
	Trois Boutiques	10 Students
	Riv des Creoles	5 Students
	Mare D'Albert	8 Students
	Midlands	8 Students
	Pnt Colville	9 Students
	Beau Vallon	6 Students
	Grand Bel Air	12 Students
4.	<b>KBR Library, New Grove</b> <b>Library Closed due to sanitary protocols from 22 November 2021 – 25 February 2022</b>	
	01 July 2021 – 20 November 2021	An average of 15 users visiting the library daily
	28 February 2022- 30 June 2022	

## 8.0 THE ADMINISTRATIVE TEAM

Name	Designation	Period
Mr Raj. GANGADEEN	Chief Executive	01 July 2021 – 21 July 2021
Dr. Sheilendra PEERTHUM	Chief Executive	22 July 2021 to date

Mrs Shamanta DOMUN-FAGOONEE	Deputy Chief Executive	
Mr. Vikash SEERUTHEN	Financial Controller	
Mr. Mahesh Kumar BHOYRAG	Ag Head, Public Infrastructure Department	01 July 2021 to 31 August 2021
	Head, Public Infrastructure Department	01 September 2021 to date
Mr Rakesh GOORIAH	Head, Land Use and Planning Department	01 July 2021 to 02 June 2022
Mr. Dharam KOONJUL		03 June 2022 to date
Mr Ruben Pillay MUNIEN	Chief Health Inspector	01 July 2021- 16 May 2022
Mr. Sanjayesingh BUSAWON	Ag Chief Health Inspector	16 May 2022 to date
Mr. Ramruttun AUBEELUCK	Internal Auditor	
Mr. Kevin JAUNKEEPERSAD	IT Officer/ Systems Administrator	
Miss Deesha BASSENOO	HRMO	01 July 2021 – 01 August 2021
Miss Bhavna DUSSARAM	Supervising HRMO	02 August 2021- 29 October 2021
Mrs G..Lutchoomun-BIKOO	Supervising HRMO	15 November 2021 to 22 March 2022
Mrs. JAUFURALLY KURMALLY Zeenat- UI- Firdaus	Human Resource Management Officer	23 March 2022 till date
Mr. Harrish RAMPHUL	Assistant Chief Executive	
Mr. Ansaar HOSSEALLY	Ag. Assistant Chief Executive	01 July 2021 – 13 December 2021
Mrs Yasheeka MOLAYE	Assistant Chief Executive	02 March 2020 – 30 September 2021
Mrs Ashni Royna BANERJEE	Assistant Chief Executive	01 October 2021 – 13 October 2021
Mrs Yasheeka MOLAYE	Assistant Chief Executive	14 October 2021 – 06 March 2022
Mr Indulal LUCHAN	Assistant Chief Executive	07 March 2022 – 13 April 2022



Mrs Sonia Devi PADAYACHI COOPAMAH	Ag Assistant Chief Executive	07 March 2022 – 20 May 2022
Miss Chitraneer RAMOO	Ag. Principal Welfare Officer	09 February 2022 – 08 May 2022
		09 May 2022 – 02 June 2022
Mrs Gowreedevi ETTOO	Principal Welfare Officer	03 June 2022 to date

### 8.1 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 Village Councils and District Councils 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
- Committee Section
- Internal Audit Section
- Information Technology Section

- Registry
- Receptionist and complaint section
- Health and Safety
- Local Disaster Management

## 8.2 MANAGING OUR HUMAN RESOURCES

The Human Resource Section of the Council is manned by a Human Resource Management Officer who is assisted by an Acting Human Resource Officer, one Office Management Assistant and 2 Management Support Officers.

The Officers work as a dynamic and pro-active team. The HR section is primarily concerned with how people are managed within the District Council focusing on its HR policies and systems.

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

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

### 8.2.1 Recruitment/ Appointment/ Promotion

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

Recruitment of employees in Local Authorities is conducted by the Local Government Service Commission based on the needs and requirements of the Council. It is an on-going process that arises following change in posting, retirement, death, resignation or promotion of an employee to another post. The Council therefore strives to respect the required time frame for reporting vacancies so that same are filled in a timely manner.

The table below depicts the number of **appointments** that have been conducted during period July 2021 to June 2022:

<b>Sn</b>	<b>Grade</b>	<b>Male</b>	<b>Female</b>	<b>Total</b>
1	Head Public Infrastructure Department	1	Nil	1
2	Principal Accountant	Nil	1	1
3	Incinerator Operator	1	Nil	1
4	Tradesman's Assistant Carpenter	1	Nil	1
<b>TOTAL NO OF EMPLOYEES</b>				<b>4</b>

### 8.2.2 Training

The District Council of Grand Port lays much emphasis on the training of its employees at all level. Training helps in capacity building and equip employees with the necessary skills, abilities and knowledge in order to improve their performance and provide quality service to stakeholders.

<b>SN</b>	<b>COURSES TITLE</b>	<b>NUMBER OF EMPLOYEES</b>
1	Planning & Construction of Smart City for Developing Countries	1
2	Drafting of information for Court Cases - Prosecution	23
3	Flood Prevention, Mitigation and Management for Developing Countries	1
4	Risk Management	1
5	Registry Procedures	1

### 8.2.3 Retirement from service

The following employees have retired from service after several years of fruitful collaboration to the Council.

<b>SN</b>	<b>NAME</b>	<b>POST HELD</b>	<b>DATE OF RETIREMENT</b>
1	Mrs Dharmowtee PEEHARRY	Village Hall Attendant (Part Time)	28 August 2021
2	Mr Sylvio TOINETTE	Refuse Collector (Roster)	14 October 2021
3	Mrs Devikarani RAJARAI	Principal Financial Operations Officer	05 November 2021

4	Mr Endeven SAMEE PILLAI	Refuse Collector (Roster)	15 November 2021
5	Mr Heerah LALA	Incinerator Operator	29 November 2021
6	Mr Treesrao RAMADOO	Driver, Heavy Mechanical Unit (Roster)	01 January 2022
7	Mr Jacques Desire Laval AZIE	Refuse Collector (Roster)	15 January 2022
8	Mr Ramesh RAMSURRUN	Driver	22 February 2022
9	Mr Jagnundun CHOOTOO	Driver, Heavy Mechanical Unit (Roster)	28 February 2022
10	Mr Payen PARAN	Refuse Collector (Roster)	01 March 2022
11	Mr Amenoollah PEERALLY	Handy Worker (Special Class)	10 March 2022
12	Mr Abdool Richad EDOO	Burial Ground Attendant (Roster)	14 March 2022
13	Mr Louis Joseph Pierrot L'ONFLE	Refuse Collector (Roster)	18 June 2022

#### 8.2.4 Youth Employment Programme

Under the aegis of the Ministry of Labour, Industrial Relations, Employment and Training and in view of supporting the Government's aim to help young unemployed persons gain hands-on working experience, the Council enlisted two trainees for one year under the Youth Employment Programme with effect from 03 February 2022 to 30 June 2022. The placement of the two trainees, they have provided great administrative support to various departments of the Council as depicted hereunder. It is in fact a win-win situation for both the Council and the trainees.

SN	Department/ Section
1.	Registry Section
2.	Finance Section

#### 8.2.5 PERFORMANCE MANAGEMENT SYSTEM

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

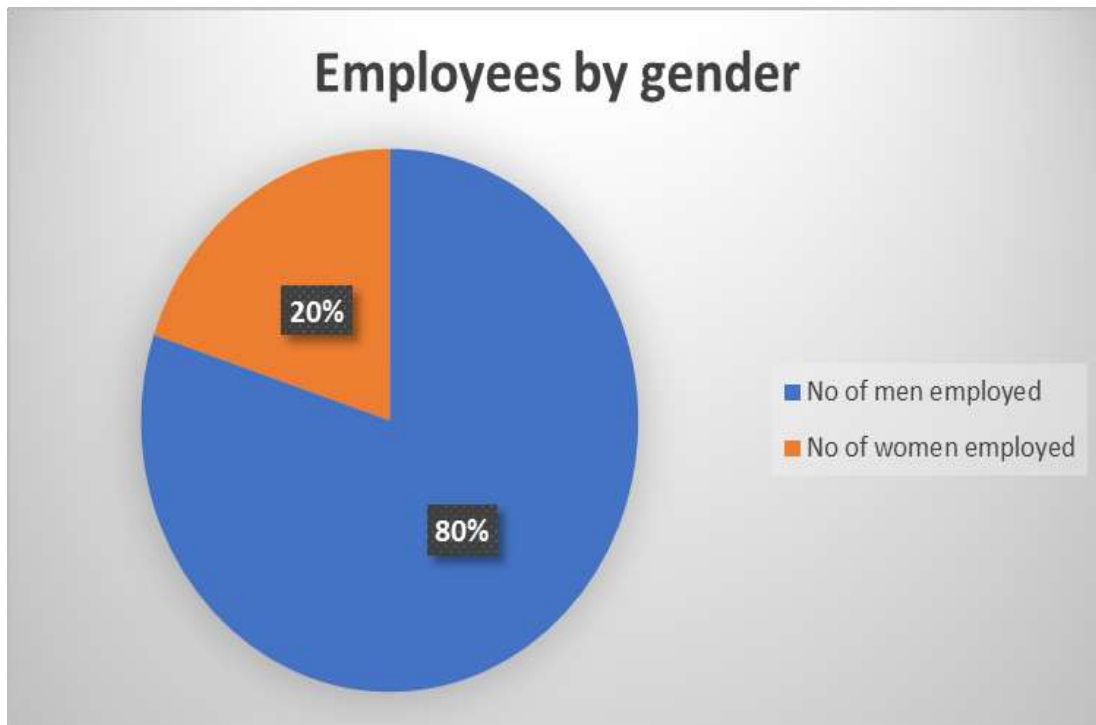
When implementing the PMS System much emphasis was laid on the assessment of the Manual grade employees as they are at the operative level and their outputs have a direct impact on the service delivered to public.

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

#### **8.2.6 GENDER**

There were 314 male employees and 78 female employees in post on the establishment of the Council as at June 2022.

<b>No of men employed</b>	<b>No of women employed</b>	<b>Total</b>
314	78	392



### 8.3 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.

### 8.31 Meetings of Village Councils

As per law, the meetings of Village Council shall meet in an ordinary meeting as often as often as its business may require and at least once every month” (LGA Section 45)

The District Council of Grand Port comprises 24 Village Councils as listed hereunder. There are 3 Assistant Chief Executives who are responsible for the respective Village Councils. They ensure the day-to-day administration of the Village Councils and implementation of decisions of the Councils falling under their responsibility each.

SN	VILLAGES IN THE DISTRICT OF GRAND PORT
1.	Bambous Virieux
2.	Bananes
3.	Beau Vallon
4.	Bois des Amourettes
5.	Camp Carol
6.	Cluny
7.	Grand Bel Air
8.	Grand Sable
9.	Mahebourg
10.	Mare D'Albert
11.	Mare Tabac
12.	Midlands
13.	New Grove
14.	Nouvelle France
15.	Old Grand Port
16.	Petit Bel Air
17.	Plaine Magnien
18.	Quatre Soeurs
19.	Riviere des Creoles
20.	Rose Belle

21.	St.Hubert
22.	Seizieme Mille
23.	Trois Boutiques (Union Vale)
24.	Union Park

### 8.32 Number of Village Council meetings carried out by villages during the Financial Year 2020-2021

Sn	Villages	No. of VC meetings
1	Bambous Virieux	8
2	Bananes	8
3	Beau Vallon	8
4	Bois des Amourettes	9
5	Camp Carol	12 (1 Special)
6	Cluny	9
7	Grand Bel Air	10(1 Special)
8	Grand Sable	9
9	Mahebourg	12
10	Mare D'Albert	11(2 Special)
11	Mare Tabac	11(2 Special)
12	Midlands	8
13	New Grove	9
14	Nouvelle France	10
15	Old Grand Port	9
16	Petit Bel Air	9
17	Plaine Magnien	11
18	Quatre Soeurs	8
19	Riviere des Creoles	9
20	Rose Belle	8
21	Seizieme Mille	8
22	St. Hubert	8
23	Trois Boutiques	10
24	Union Park	8



### 8.33 CHAIRPERSONS AND VICE CHAIRPERSONS OF VILLAGE COUNCILS

Sn	Village	Chairperson	Vice Chairperson
1	Bambous Virieux	<b>SOMERA Jayshree (Mrs)</b> July 2021 – January 2022  <b>PHEERUNGSEE Allam</b> January 2022 – June 2022	<b>PHEERUNGSEE Allam</b> July 2021 – January 2022  <b>Ms Lagailarde Marie Cheryl Diane</b> January 2022 – June 2022
2	Bananes	<b>Mr BALRUP Sadhanund</b> July 2021 – December 2021 <b>BABOOLALL Sardha (Mrs)</b> January 2022 – June 2022	<b>Mr SOMARY Sudesh</b> 1 July 2021 up to June 2022
3	Bois des Amourettes	<b>Mr TEELUCK Sarwankumar</b> July 2021 – June 2022	<b>Mr FRIQUIN Jeff Tony Clinton</b> July 2021 up to March 2022 <b>Mrs RAVINA Marie Anabella</b> March 2022 up to June 2022
4	Cluny	<b>AGATHE Marie Michele (Mrs)</b> July 2021 – December 2021 <b>RANGASAMY Kunavee (Mrs)</b> January 2022 – June 2022	<b>VEERAMALAY Soorien (Mr)</b> July 2021 up to February 2022  <b>Mr BAPPOO Arune February 2022 up to June 2022</b>
5	Riviere des Creoles	<b>MAGON Joani Pascal</b> July 2021 – December 2021 <b>RAMESSUR Poorwantee (Mrs)</b>	<b>Mrs MUTHOORA Vijayantee Devi</b> July 2021 up to December 2021 <b>Mr DABYDEEN Bhousan</b> December 2021 up to June 2022
6	Quatre Soeurs	<b>Mr SAHTI Sandesh</b> July 2021 – February 2022  <b>HURDOYAL Khemraz</b> March 2022 – June 2022	<b>Mrs CAROLINE Alexandra</b> July 2021 – February 2022  <b>Mr POONTAB Brijlall</b> March 2022 – June 2022
7	Grand Sable	<b>BAUHADOOR Mohammad Shehzad</b> July 2021 – December 2021 <b>ARISTIDE Louis Mario</b> December 2021 up to June 2022	<b>Mr PEEHARRY Rajiv</b> July 2021 up to December 2021  <b>Mr BENEE Mohunlall</b> December 2021 up to June 2022
8	Nouvelle France	<b>Mr AUBEELUCK Pritiviraj</b> July 2021 – December 2022 <b>Mrs JEEWOOTH Pooja</b> January 2022 – March 2022 <b>Mr AUBEELACK Granthmanee Dass</b> March 2022 – June 2022	<b>Mrs SAMUL Viswanee Devi</b> July 2021 up to June 2022

9	Old Grand Port	<b>CHITAMUN</b> Poonam (Mrs.) July 2021 – February 2022 <b>RAGHOO</b> Oumah (Mrs.) March 2022 – June 2022	<b>MR FRANCOIS PAUL</b> July 2021 – February 2022 <b>Mr BHEEM Dharma</b> March 2022 – June 2022
10	Mahebourg	<b>Mr Cundasamy Coopoomootoo</b> July 2021 up to June 2022	<b>Ms Marie Katincia Cindy Francois</b> July 2021 up to June 2022
11	Petit Bel Air	<b>Mr Rajesh Samah</b> July 2021 up to June 2022	<b>Mr Rajeshwar Reejhaw</b> July 2021 up to June 2022
12	Plaine Magnien	<b>Mr Nazim Gurib</b> July 2021 up to June 2022	<b>Mr Dhaneswar Chaumon</b> July 2021 up to June 2022
13	Trois Boutiques	<b>Mrs Bhanumatee Chengadoo</b> July 2021 up to June 2022	<b>Mr Babboo Mungroo</b> July 2021 up to June 2022
14	Camp Carol	<b>Mr Dabydin Rohan</b> 1 July 2021 up to 10 September 2021 <b>Mr Rakesh Kumar Foolchand</b> 15 September 2021 up to 30 June 2022	<b>MR MUNGUR Sachidanand</b>
15	Grand Bel Air	<b>Mr Shehzad Sooky</b> 1 July 2021 up to 31 December 2021 <b>Mr Rolalande Laboucherie</b> 7 January 2022 up to 30 June 2022	<b>Mrs Devika Ramkisson</b> 1 July 2021 up to 31 December 2021 <b>Mrs Maryse Descubes</b> 7 January 2022 up to 30 June 2022
16	Mare Dalbert	<b>Mr Sanjaye Ramcharitur</b> 01 July 2021 up to February 2022 <b>Mr Addis Balchurn</b> February 2022 up to June 2022	<b>Mr Phillipe Romain</b> 01 July 2021 up to February 2022 <b>Mrs Bhindya Toolsee</b> February 2022 up to June 2022
17	Mare Tabac	<b>Mrs Brinda Panchoo</b> July 2021 up to January 2022 <b>Mr Iswar Nowbuth</b> January 2022 up to June 2022	<b>Mr MOHABEER Jeewonlall MSK</b> July 2021 up to January 2022 <b>Mr DEENOO Kishan</b> January 2022 up to June 2022
18	New Grove	<b>MR BAICHOO Satyabarat</b> July 2021 up to June 2022	<b>Mr MUNGRAH Soondarlall</b> January 2022 up to June 2022
19	Rose Belle	<b>Mr SEEGOBIN Megduth</b> January 2022 up to June 2022	<b>Mr NEETOOREEA Gennesswur</b> January 2022 up to June 2022
20	Midlands	<b>Mr CALLUN Krishnadeo</b> January 2022 up to June 2022	<b>Mrs PADARUTH Jennyfer Doonsir</b> January 2022 up to June 2022
21	16eme Mille	<b>Mr JEEWOOTAH Rooplall</b> January 2022 up to June 2022	<b>Mr GAWREESUNKUR Bipin</b> January 2022 up to June 2022

22	Union Park	Mrs MAMOODEE Karoona Devi	Mr DOMUN Imran
		Ms RAMMA Manishabye	Mr KANOOSINGH Abeemanien
23	St Hubert	Mr DOOLUB Ramesh July 2021 up to June 2022	Mrs AUSKURN Marie Claudine July 2021 up to June 2022
24	Beau Vallon	Mr ARISTIDE Louis Christian January 2022 up to June 2022	Mrs DOUCE Marie Geraldine January 2022 up to June 2022

### 8.34 Remuneration of Councillors

As per the provisions of the Local Government (Remuneration of Councillors) Regulations 2013 monthly remuneration/allowances derived by the Chairperson, the Vice Chairperson, Councillors and member of Permits and Business Monitoring Committee are as follows:

S. n.	Councillors as per functions occupied	Monthly remuneration paid to Councillors as per Local Government (Remuneration of Councillors) Regulations 2016. Reviewed after PRB report 2016 (Rs)	Monthly telephone allowance issued as prepaid cards (Rs)
1.	Chairperson District Council	39,575	2,000
2.	Vice Chairperson- District Council	21,475	1,500
3.	District Councillors who are members of the Executive Committee	14,050	1,000
4.	District Councillors	11,970	500
5.	Chairperson Village Council	11,970	-
6.	Vice Chairperson Village Council	6,195	-
7.	Village Councillor	2,695	-

## 9.0 Part A: Overview

Established as per Section 7 of the Local Government Act 2011, the District Council of Grand Port constitute of 24 villages under its jurisdiction and their respective population is as follows:

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

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.

## 10.0 Disaster Management at the District Council of Grand Port

According to the NATIONAL DISASTER RISK REDUCTION AND MANAGEMENT ACT 2016, there shall be a Local Disaster Risk Reduction Management Committee (LDRRMC) for every local authority. Every LDRRMC shall consist of

- a) the Chairperson of the District, as the chairperson;
- b) the Chief Executive of the local authority, who shall be the vice-chairperson;
- c) the Local Disaster Management Coordinator of the local authority.

By embarking on Local Disaster Risk Reduction and climate change adaptation programmes, it is intended to strengthen people's and societies' capacity for resilience so that their own efforts and those of development interventions may become more efficient

### **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 and 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
<b>No. of sensitization campaign organized – July 2021 to June 2022 (Methods used/ date held/ regions covered)</b>	<p>(i) <b>September 2021</b>-Public relations at Riviere des Creoles in connection with relocation of Russick and Esary Family</p> <p>(ii) <b>February 2022</b>- Sensitization by police officers to vulnerable families affected by soil erosion/landslide/slope failure at Riviere des Creoles, Bambous Virieux, Grand Sable during cyclone Batsirai</p> <p>(iii) <b>February 2022</b>- Sensitization by police officers to vulnerable families affected by soil erosion/landslide/slope failure at Riviere des Creoles, Bambous Virieux, Grand Sable during cyclone Emnati</p> <p>(iv) <b>May 2022</b>- With the collaboration of the Mahebourg Police Station, sensitization was carried at Rishi Dayanand Road, Rivière des Crèoles on precautionary measures</p> <p>(v) <b>June 2022</b>- Awareness campaign was carried out during the Community Disaster Response Programme for the regions of Petit Sable and Grand Sable</p>

<b>No. of CDRT training conducted</b>	<b>October 2021</b> -Refresher Course at Old Grand Port <b>October 2021-</b> Refresher Course at Mare D’Albert Multi-purpose complex in October 2021 <b>June 2022:</b> 3-day Community Disaster Response Training (New) at Grand Sable and Petit Sable
<b>Regions having CDRT (Name of region)</b>	<ol style="list-style-type: none"> <li>1. Grand Sable/Petit Sable</li> <li>2. Old Grand Port.</li> <li>3. Nouvelle France</li> <li>4. Trois Boutiques</li> <li>5. Carreau Esnouff</li> <li>6. New Grove/Gros Billot</li> <li>7. PlaineMagnien</li> <li>8. 16eme Mille</li> <li>9. Mare Tabac</li> </ol>
<b>No of simulation exercise and regions covered (July 2021 – June 2022)</b>	<ol style="list-style-type: none"> <li>1. <b>August 2021-</b> Simulation exercise on road accident at Mare D’Albert shell station</li> <li>2. <b>10 June 2022-</b> Off Airport Aircraft Crash Tabletop</li> </ol>
<b>No of LDRRMC</b>	<ol style="list-style-type: none"> <li>1. <b>09 December 2021-</b> Local Disaster Risk Reduction and Management Committee</li> <li>2. <b>28 March 2022-</b> Local Disaster Risk Reduction and Management Committee</li> <li>3. <b>29 June 2022-</b> Local Disaster Risk Reduction and Management Committee</li> </ol>

**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, and simulation exercises:

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. This year the training which is the Community Disaster Response Programme was conducted in the regions as mentioned in the table below:

**Community Disaster Response Training at Grand Sable and Petit Sable**







## 11.0 FINANCIAL STATEMENT AS AT 30 JUNE 2022

### STATEMENT OF FINANCIAL POSITION AS AT 30 JUNE 2022

		2021-2022 MUR	2020-2021 MUR
<b>ASSETS</b>			
<b>Current Assets</b>			
Cash and Cash Equivalents	2	57,428,688	73,415,366
Receivables From Exchange Transactions	3	50,769,108	52,981,247
Receivables From Non-Exchange Transactions	4	1,976,418	1,597,123
Capital Grant Receivables	5	2,068,919	-
Inventories	6	2,361,437	2,209,312
Investments	7	64,733,600	64,787,551
Work In Progress	8	32,644,136	5,365,835
<b>Total Current Assets</b>		<b>211,982,304</b>	<b>200,356,434</b>
<b>Non - Current Assets</b>			
<b>Available-for-sale investments</b>			
Receivable from non-exchange transactions	4	5,838,881	4,587,795
Property, Plant And Equipment	9	553,660,620	576,053,163
<b>Total Non - Current Assets</b>		<b>559,499,500</b>	<b>580,640,958</b>
<b>TOTAL ASSETS</b>		<b>771,481,804</b>	<b>780,997,392</b>
<b>Current Liabilities</b>			
Payables from Exchange transactions	10	28,975,948	23,439,171
Deposits	11	31,152,391	21,666,222
Provisions	12	-	31,194,371
Employee Benefit Obligations	13	10,606,735	12,791,058
<b>Total Current Liabilities</b>		<b>70,735,074</b>	<b>89,090,823</b>
<b>Non - Current Liabilities</b>			
<b>Other payables from non exchange transactions</b>			
Employee Benefit Obligations	13	86,921,788	86,921,788
Retired Employee Benefits	14	475,367,004	341,421,348
<b>Total Non - Current Liabilities</b>		<b>562,288,792</b>	<b>428,343,136</b>
<b>TOTAL LIABILITIES</b>		<b>633,023,866</b>	<b>517,433,959</b>
<b>NET ASSETS/(LIABILITIES)</b>		<b>138,457,939</b>	<b>263,563,433</b>
<b>NET ASSETS/EQUITY</b>			
General Fund		557,782,826	696,335,198
Accumulated Reserves		(419,324,887)	(432,771,765)
<b>Total Net Assets/Equity</b>		<b>138,457,939</b>	<b>263,563,433</b>

Approved in Council of 25 October 2022

Chairperson

Chief Executive

**STATEMENT OF FINANCIAL PERFORMANCE FOR THE YEAR ENDED 30 JUNE 2022**

		<b>2021-2022</b>	<b>2020-2021</b>
		<b>MUR</b>	<b>MUR</b>
<b>Revenue From Non-Exchange Transaction</b>			
Building and Land Use Permit Fees	15	7,801,908	5,673,582
Fees, fines and penalties	16	20,981,835	21,508,447
Public Contributions And Donations	17	30,000	134,500
Government Grant	18	326,647,124	316,557,790
Other Revenue	19	1,177,500	971,752
<b>Total revenue from Non-Exchange Transactions</b>		<b>356,638,367</b>	<b>344,846,071</b>
<b>Revenue From Exchange Transactions</b>			
Building and Land Use Permit Fees			0
Rent and Royalties	20	15,919,167	20,442,341
Financial Income	21	777,508	599,480
Other Revenue	22	513,456	133,455
<b>Total revenue from Non-Exchange Transactions</b>		<b>17,210,131</b>	<b>21,175,276</b>
<b>Total Revenue</b>		<b>373,848,498</b>	<b>366,021,347</b>
<b>Expenses</b>			
Compensation Of Employees	23	213,179,381	184,501,034
Provisions	23	1,666,522	
Remuneration of Councilors	24	18,845,468	17,401,494
Grants And Subsidies	25	4,044,967	4,055,276
<b>Supplies and consumables</b>	26		
Utilities Cost	26.1	27,592,774	26,403,755
Motor Vehicle Expenses	26.2	6,798,189	7,292,896
Repairs And Maintenance	26.3	16,826,110	14,467,796
Cleaning and Security Services and other related costs	26.4	63,098,029	47,408,701
Hosting of events running costs	26.5	466,377	849,363
Professional And Legal Fees	27	643,105	877,085
Provision for bad debt	28	1,092,407	0
Depreciation and Amortisation expenses	29	49,485,141	47,263,630
Retired Employee Benefits	30	28,914,545	20,463,420
Other Expenses	31	4,934,452	17,368,608
<b>Total Expenditure</b>		<b>437,587,468</b>	<b>388,353,058</b>
<b>Other Gains /(Losses)</b>			
Gain on sale of assets		210,221	0
<b>(Deficit)/Surplus for the Year</b>		<b>(63,528,749)</b>	<b>(22,331,711)</b>

**STATEMENT OF CHANGES IN NET ASSETS/EQUITY FOR THE YEAR ENDED  
30 JUNE 2022**

	General fund	Accumulated Reserves	Total
	MUR	MUR	MUR
<b>Balance as at 01 July 2021</b>	<b>696,335,199</b>	<b>(432,771,765)</b>	<b>263,563,434</b>
			-
<b><u>Adjustment</u></b>			
Revaluation Vehicles		5,362,524	5,362,524
<i>Prior Year Adjustment</i>			-
Donated Assets		6,939,400	6,939,400
Provision for bad debt written off		31,194,371	31,194,371
Bus Toll/Advertisement		(356,258)	(356,258)
Prior Year Adjustment		314,328	314,328
Remeasurement Pension Liability	(138,552,373)		(138,552,373)
Pension Fund		33,521,262	33,521,262
Deficit for the year 2021/2022		(63,528,749)	(63,528,749)
<b>Balance as at 30 June 2022</b>	<b>557,782,826</b>	<b>(419,324,887)</b>	<b>138,457,939</b>

**STATEMENT OF CASH FLOW AS AT 30 JUNE 2022**  
**CASH FLOW FROM OPERATING ACTIVITIES**  
**Receipts**

	<b>2021-2022</b>	<b>2020-21</b> MUR
Blp	8,151,908	5,823,082
Public Contributions and Donations	30,000	134,500
License And Permits	19,186,980	16,315,375
Government Grants And Subsidies	323,272,495	316,569,531
Finance Income	869,050	664,299
Other Income, Rental And Agency Fees	19,561,591	20,567,359

<b>Total receipts</b>	<b>371,072,024</b>	<b>360,074,147</b>
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**Payments**

Compensation Of Employees	186,974,405	163,385,837
Good And Services	139,384,882	121,236,499
Gratuities & Pension	19,666,590	19,540,547
Rent Paid	62,400	115,400
Other Payments	4,258,460	11,616,537
Grants And Subsidies Paid	4,041,167	4,147,902

<b>Total payments</b>	<b>354,387,904</b>	<b>320,042,721</b>
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<b>NET FLOW FROM OPERATING ACTIVITIES</b>	<b>16,684,120</b>	<b>40,031,426</b>
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**Cash flows from investing activities**

Purchase of property, plant, equipment and intangible assets	(44,640,298)	(53,420,315)
Increase in investments	96,100	(7,585,427)
Net cash flows used in investing activities	(44,544,198)	(61,005,742)

**Cash flows from financing activities**

Proceeds from borrowings	2,387,301	1,569,723
(Decrease)/Increase in deposits	9,486,099	1,862,859
Net cash flows used in financing activities	11,873,400	3,432,582

Net Increase/(decrease) in cash and cash equivalents	(15,986,678)	(17,541,735)
Cash and cash equivalents at 1 July	73,415,366	90,957,101
<b>Cash and cash equivalents at 30 June</b>	<b>57,428,688</b>	<b>73,415,366</b>

## STATEMENT OF BUDGET FOR THE YEAR ENDED JUNE 2022

### REVENUES

	Original Estimates MUR	Revised Budget MUR	Actual Budget MUR	Variance MUR
<b>Taxes on Goods and Services</b>				
Trade Fees	17,000,000	17,674,730	19,148,625	2,148,625
<b>Grants</b>				
Grants-in-Aid	234,000,000	235,500,000	235,500,000	1,500,000
Additional Grant/PRB/CSG	9,100,000	50,176,817	50,176,817	41,076,817
<b>Other Revenue</b>				
<b>Interest</b>				
Investment Income	500,000	481,800	441,789	(58,211)
<b>Rental of Land and Buildings</b>				
Rentals - Market and Fairs	20,956,000	15,451,474	14,781,961	(6,174,039)
<b>Sale of Goods and Services</b>				
Advertising Fees	1,200,000	1,460,949	1,435,949	235,949
<b>Fees Funeral</b>				
Cremation/ Incineration	900,000	1,055,075	1,094,175	194,175
Bus Toll	1,200,000	1,259,725	1,352,925	152,925
BLP Fees	6,500,000	6,575,868	8,151,908	1,651,908
<b>Miscellaneous Revenue</b>				
Other Miscellaneous Revenues	228,606	172,440	515,456	286,850
<b>TOTAL REVENUES</b>	<b>291,584,606</b>	<b>329,808,878</b>	<b>332,599,604</b>	<b>41,014,998</b>

**EXPENSES**

	<b>Original Estimates</b>	<b>Revised Budget</b>	<b>Actual Budget</b>	<b>Variance</b>
Compensation of Employees	200,460,764	209,645,362	213,179,381	(3,534,019)
Remuneration of Councilors	17,500,000	18,971,958	18,845,468	126,490
Grants And Subsidies	4,110,000	4,044,967	4,044,967	-
<b>Supplies and Consumables</b>				
Utilities Cost	23,708,100	26,825,688	27,592,774	(767,086)
Motor Vehicle Expenses	6,523,000	7,298,663	6,798,189	500,474
Repairs And Maintenance	9,820,010	11,582,894	16,870,060	(5,287,166)
Cleaning and Security Services and other related costs	48,655,000	55,950,018	52,023,861	3,926,157
				-
Hosting of events running costs	475,000	475,681	466,377	9,304
Professional And Legal Fees	1,005,000	778,975	643,105	135,870
Other Expenses	4,549,000	4,876,768	4,934,452	(57,684)
<b>Total Expenditure</b>	<b>316,805,874</b>	<b>340,450,974</b>	<b>345,398,634</b>	<b>(4,947,660)</b>
Deficit for Year	(25,221,268)	(10,642,096)	(12,799,030)	

**NOTES ON PERFORMANCE****DIFFERENCES:****REVENUES****(1) Trade Fees**

As from January 2020 trade fees are being paid at CBRD (Corporate Business Registration Department) at Port Louis. Amount collected is then transferred to Council.

**(2) Grant in Aid-** Actual expenditures during any financial year are incurred based on budgeted revenues. Midterm 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 1,500,000 was received. Additional Grant was received for PRB related staff cost increase and contribution to CSG

**(3) Investment Income** - Low interest rates received on Fixed deposit matured.

**(4) Building and land Use Permit-** Increase in development projects.

**(5) Rentals Markets and Fairs** - Decrease in fees collected, debtors being referred to attorney.

### **EXPENSES**

**(6) Compensation of Employees**-The increase in expenditure as regards to this item of expenditure is mainly due to PRB increase in staff costs.

**(7) 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.

**(8) Repairs & Maintenance**- The increase is mainly due to increase in maintenance of building, grounds and roads.

### **STATEMENT OF COMPARISON FROM STATEMENT OF FINANCIAL PERFORMANCE TO BUDGET FOR YEAR ENDED 30 JUNE 2022**

DEFICIT AS PER STATEMENT OF FINANCIAL PERFORMANCE	<b>(63,528,749)</b>
Less Capital Grants	(40,970,308)
Less Donation	(30,000)
Less Stale Cheques	(83,325)
Collectibles	(375,482)
Gain on sale of asset	210,221
Pension Fund	28,914,545
Depreciation	49,485,141
Provision for bad debt	1,092,407
Provisions sick & Passage	1,666,522
Cleaning expenses for which additional grants received	11,849,843
Expenses capitalised	(1,029,844)
Deficit as per Budget Statement	<b><u>(12,799,029)</u></b>



## International Public Sector Accounting Standards

<b>International</b>	<b>Public Sector Accounting Standards</b>	<b>Included</b>
<b>IPSAS 1</b>	<i>Presentation of Financial Statements</i>	√
<b>IPSAS 2</b>	<i>Cash Flow Statements</i>	√
<b>IPSAS 3</b>	<i>Accounting Policies, Changes in Accounting Estimates</i>	√
<b>IPSAS 4</b>	<i>The Effects of Changes in Foreign Exchange Rates</i>	√
<b>IPSAS 5</b>	<i>Borrowing Costs</i>	√
<b>IPSAS 9</b>	<i>Revenue from Exchange Transactions</i>	√
<b>IPSAS 10</b>	<i>Financial Reporting in Hyperinflationary Economies</i>	1
<b>IPSAS 11</b>	<i>Construction Contracts</i>	√
<b>IPSAS 12</b>	<i>Inventories</i>	√
<b>IPSAS 13</b>	<i>Leases</i>	√
<b>IPSAS 14</b>	<i>Events After the Reporting Date</i>	√
<b>IPSAS 16</b>	<i>Investment Property</i>	√
<b>IPSAS 17</b>	<i>Property, Plant and Equipment</i>	√
<b>IPSAS 18</b>	<i>Segment Reporting</i>	√
<b>IPSAS 19</b>	<i>Provisions, Contingent Liabilities and Contingent Assets</i>	√
<b>IPSAS 20</b>	<i>Related Party Disclosures</i>	√
<b>IPSAS 21</b>	<i>Impairment of Non-Cash-Generating Assets</i>	√
<b>IPSAS 22</b>	<i>Disclosure of Financial Information about the General Government Sector</i>	√
<b>IPSAS 23</b>	<i>Revenue from Non-Exchange Transactions (Taxes and Transfers)</i>	√
<b>IPSAS 24</b>	<i>Presentation of Budget Information in Financial Statements</i>	√
<b>IPSAS 26</b>	<i>Impairment of Cash-Generating Assets</i>	√
<b>IPSAS 27</b>	<i>Agriculture</i>	√
<b>IPSAS 28</b>	<i>Financial Instruments: Presentation</i>	√
<b>IPSAS 29</b>	<i>Financial Instruments: Recognition and Measurement</i>	√
<b>IPSAS 30</b>	<i>Financial Instruments: Disclosures</i>	√

<b>IPSAS 31</b>	<i>Intangible Assets</i>	√
<b>IPSAS 32</b>	<i>Service Concession Arrangements: Grantor</i>	√
<b>IPSAS 34</b>	<i>Separate Financial Statements</i>	√

<b>International Public Sector Accounting Standards</b>		<b>Included</b>
<b>IPSAS 35</b>	<i>Consolidated Financial Statements</i>	√
<b>IPSAS 36</b>	<i>Investments in Associates and Joint Ventures</i>	√
<b>IPSAS 37</b>	<i>Joint Arrangements</i>	√
<b>IPSAS 38</b>	<i>Disclosures of Interests in Other Entities</i>	√
<b>IPSAS 39</b>	<i>Employee Benefits</i>	√
<b>IPSAS 40</b>	<i>Public Sector Combinations</i>	√
<b>IPSAS 41</b>	<i>Financial Instruments</i>	√2
<b>IPSAS 42</b>	<i>Social Benefits</i>	√2

- √ This standard is incorporated into accounting policies.
- 1 The Government does not operate in a hyperinflationary economy.
- 2 This is a new standard which is effective as from January 1, 2023 (earlier application is encouraged).

## **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 2021.

#### **(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.

#### **(iii) 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 2020 to 30 June 2021. 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.

#### **(iv) 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).

#### **(v) 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) Tax (General Rate)**

Not applicable to District Councils.

**(ii) 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.

**(iii) 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.

**(ii) 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.

### **(iii) 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.

### **(iv) 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.

### **(v) Service In-kind**

The local authorities do not recognize services in kind.

### **(vi) 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) Leased Assets**

Currently Local Authorities do not have any assets acquired under a lease agreement. However, they are eligible to acquire assets under a lease agreement. Therefore, accounting policies is design to provide the use of acquiring assets under a lease agreement.

## **i) 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.

## **j) Heritage Asset**

Regarding the initial recognition of Heritage Assets, no value shall be assigned due to the lack of an accurate estimation.

However, any enhancement or capital renovation should be recognised as <PPE>, as being recommended by the European Public Sector Accounting Standards (EPSAS) for transparency and accountability purposes.

### **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.

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

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

### **1.4.4 Borrowing Costs**

Borrowing costs are recognized as an expense in the period in which they are incurred.

### **1.4.5 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.

#### **1.4.6 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.

#### **1.4.7 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.

#### **1.4.8 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

(Initial recognition). The discount rate used is the incremental borrowing rate or the interest rate implicit in the lease. The land and building element of a lease is considered separately for the purpose of lease classification.

#### **1.5.1 Finance Lease**

Assets under finance lease is depreciated over its useful economic life. The asset is depreciated over the shorter of the estimated useful life of asset and the lease term when there is no reasonable certainty that council will obtain ownership of the asset by the end of the lease period. Finance lease payment is apportioned between finance charge and reduction in outstanding lease liability so as to achieve a constant rate of interest on the remaining balance of the liability. Finance cost is recognized as an expense in the statement of financial performance. Finance lease receivable is recognized as an asset in the statement of financial position at an amount equal to the net investment in the lease (IPSAS 13.48).

Revenue received under a finance lease is recognized in the statement of financial performance based on a pattern reflecting a constant periodic rate of return on the Council's net investment (IPSAS 13.51).

#### **1.5.2 Operating Lease**

In an operating lease all risks and rewards incidental to ownership of the asset are not substantially transferred to the Council.

Under an operating lease:

- The rent payment is recognized as an expense in the surplus or deficit on a straight-line basis over the lease term.
- Rent received/receivable from an operating lease agreement is recognized as income on a straight-line basis over the lease term under revenue from exchange transaction in the statement of financial performance.



Assets held under operating lease are disclosed in Council's statement of financial position according to its nature. Any initial direct cost incurred in finalizing an operating lease agreement is capitalized in the carrying amount of the leased asset and recognized as expense over the lease term on the same basis as the lease revenue. (IPSAS 13.65).

## **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 Impairment of Non-Financial Assets**

At each reporting date, Council assesses whether there is an indication that an asset may be impaired. If such an indication exists, or when annual impairment testing for an asset is required, the local authority makes an estimate on the asset recoverable amount.

A cash generating asset is an asset that is held with the primary objective of generating a commercial return whereas a non-cash generating asset is one from which Council do not intend to realize commercial return. (IPSAS 21.14)

### **1.7.1 Impairment of Cash Generating Assets**

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

When the carrying amount of an asset or the cash generating unit exceeds its recoverable amount, the asset is considered impaired and it is written down to its recoverable amount. However, any impairment losses on a revalued asset are treated as a revaluation decrease (IPSAS 26.73)

#### ***Value in Use***

In computing the value in use, the estimated future cash flows are discounted to their present value using discount rate that reflects current market assessments of the time value of money and the risks specific to the asset.

#### ***Fair Value less Cost to Sell***

In determining fair value less costs to sell, recent market transactions are taken into account, if available. If no such transactions can be identified, an appropriate valuation model is used.

### ***Recognizing and Measuring Impairment Loss***

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

### ***Reversal of Impairment Losses***

For assets excluding goodwill, an assessment is made at each reporting date as to whether there is any indication that previously recognized impairment losses may no longer exist or may have decreased. If such indication exists, the recoverable amount is estimated. A previously recognized impairment loss is reversed only if there has been a change in the estimates used to determine the asset's recoverable amount since the last impairment loss was recognized.

The reversal is limited so that the carrying amount of the asset does not exceed its recoverable amount, nor exceed the carrying amount that would have been determined, net of depreciation, had no impairment loss been recognized for the asset in prior years. Such reversal is recognized in surplus or deficit except for asset carried at revalued amount.

After such a reversal, the depreciation charge is adjusted in future periods to allocate the asset's revised carrying amount, less any residual value, on a systematic basis over its remaining useful life.

## **1.7.2 Impairment of Non-Cash Generating Assets**

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

### ***Fair Value Less Costs to Sell***

The fair value less cost to sell is the market value/price less cost of disposal based on the best available information.

### ***Value in Use***

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

### ***Reversal of Impairment***

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

## **1.8 Financial Instruments**

Please note that as from 01 Jan 2022, IPSAS 29 will be replaced by IPSAS 41 for annual periods beginning on or after 1 January 2022, with earlier application encouraged.

IPSAS 41 replaces IPSAS 29, while providing entities a transition option to continue to apply the hedge accounting requirements of IPSAS 29. If an entity elects to apply this Standard early, it must disclose the fact and apply all of the requirements.

### 1.8.1 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. (IPSAS 41.10)  
Councils' financial assets include: cash and cash equivalent; term deposits; trade and other receivables; loans and other receivables.

### 1.8.2 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.

***It is to be noted that available-for-sale is not applicable as per the revised classification of IPSAS 41.39.***

- **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.

***It is to be noted that held-to-maturity is not applicable as per the revised classification of IPSAS 41.39.***

- **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.

**IPSAS 41.39:** According to IPSAS 41.39, an entity shall classify financial assets as: -

- (a) subsequently measured at amortised cost,
- (b) fair value through net assets/equity or
- (c) fair value through surplus or deficit on the basis of both:

- The entity's management model for financial assets and
- The contractual cash flow characteristics of the financial asset.

### 1.8.3 Measurement of Financial Assets

- **Initial Measurement**

According to **IPSAS 41.57** on initial recognition, financial assets are measured at fair value plus or minus and in the case of a financial asset not at fair value through surplus or deficit, transaction costs that are directly attributable to the acquisition or issue of the financial asset.

**IPSAS 41.60:** - At initial recognition, an entity may measure short-term receivables and payables at the original invoice amount if the effect of discounting is immaterial.

- **Subsequent Measurement**

(a) A financial asset shall be measured at amortized cost if both of the following conditions are met:

- The financial asset is held within a management model whose objective is to hold financial assets in order to collect contractual cash flows; and
- The contractual terms of the financial asset give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding. (IPSAS 41.40)

(b) A financial asset shall be measured at fair value through net assets/equity if both of the following conditions are met:

- The financial asset is held within a management model whose objective is achieved by both collecting contractual cash flow and selling financial assets; and
- The contractual terms of the financial asset give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding. (IPSAS 41.40)

(c) A financial asset shall be measured at fair value through surplus or deficit unless it measured at amortized cost in accordance with Para (a) above or at fair value through net assets/equity in accordance with Para (b). However, an entity may make an irrevocable election at initial recognition for particular investments in equity instruments that would otherwise be measured at fair value through surplus or deficit to present subsequent changes in fair value in net assets/equity. (**IPSAS 41:43**)

**IPSAS 29.47:** - Financial assets at fair value through surplus or deficit include financial assets held for trading and that are designated upon initial recognition at fair value through surplus or deficit. Financial assets are classified as held for trading if they are acquired for the purpose of trading in the near future. Financial assets at fair value through surplus or deficit are carried in the statement of financial position at fair value with changes in the fair value recognized in surplus or deficit. (IPSAS 29.47)

Financial assets at fair value through surplus or deficit' (FVTSD) are as laid down below: -

- Investment in quoted and unquoted shares.

It is to be noted that only for unquoted shares the value is at NAV.

### 1.8.4 De-recognition of Financial Assets

A financial asset is derecognised when, and only when the two conditions apply: -

- (a) The contractual rights to the cash flows from the financial asset expire or are waived or
- (b) It transfers the financial asset and the transfer qualifies for derecognition.

- ii. De-recognition is applied on transfer of a financial asset if, and only if, it either: -
- (a) Transfers the contractual rights to receive the cash flows of the financial asset; or
  - (b) Retains the contractual rights to receive the cash flows of the financial asset, but assumes a contractual obligation to pay the cash flows to one or more recipients.
- iii. On a transfer of financial asset, it shall evaluate the extent to which it retains the risks and rewards of ownership of the financial asset.

In this case: -

- a. If the entity transfers substantially all the risks and rewards of ownership of the financial asset, the asset shall derecognize the financial asset and recognize separately as assets or liabilities any rights and obligations created or retained in the transfer.
  - b. If the entity retains substantially all the risks and rewards of ownership of the financial asset, the entity shall continue to recognize the financial asset.
  - c. If the entity neither transfers nor retains substantially all the risks and rewards of ownership of the financial asset, the entity shall determine whether it has retained control of the financial asset.
  - d. If the entity has not retained control, it shall derecognise the financial asset and recognize separately as assets or liabilities any rights and obligations created or retained in the transfer.
  - e. If the entity has retained control, it shall continue to recognize the financial asset to the extent of its continuing involvement in the financial asset.
- iv. On derecognition of a financial asset in its entirety, the difference between the carrying amount and the consideration received shall be recognized in surplus or deficit.

#### **Transfers that qualify for derecognition**

**IPSAS 41.21:** - If an entity transfers a financial asset in a transfer that qualifies for derecognition in its entirety and retains the right to service the financial asset for a fee, it shall recognize either a servicing asset or a servicing liability for that servicing contract. If the fee to be received is not expected to compensate the entity adequately for performing the servicing, a servicing liability for that servicing obligation shall be recognised at its fair value. If the fee to be received is expected to be more than adequate compensation for the servicing, a servicing asset shall be recognized for the servicing right at an amount determined on the basis of an allocation of the carrying amount of the larger financial asset.

**IPSAS 41.22:** - If, as a result of a transfer, a financial asset is derecognized in its entirety but the transfer results in the entity obtaining a new financial asset or assuming a new financial liability, or a servicing liability, the entity shall recognize the new financial asset, financial liability or servicing liability at fair value.

#### **Transfers that do not qualify for derecognition**

**IPSAS 41.26:** - If a transfer does not result in derecognition because the entity has retained substantially all the risks and rewards of ownership of the transferred asset, the entity shall continue to recognize a financial liability for the consideration received. In subsequent periods, the entity shall recognize any revenue on the transferred asset and any expense incurred on the financial liability.

#### **IPSAS 41.27: - Continuing Involvement in Transferred Assets**

If an entity neither transfers nor retains substantially all the risks and reward of ownership of a transferred asset, and retains control of the transferred asset, the entity shall continue to recognize the transferred asset to the extent of its continuing involvement.

#### **IPSAS 41.33: - All Transfers**

If a transferred asset continues to be recognized, the asset and the associated liability shall not be offset. Similarly, the entity shall not offset any revenue arising from the transferred asset with any expense incurred on the associated liability.

## **1.8.5 Impairment of Financial Assets**

**IPSAS 29.67:** - Financial assets are deemed to be impaired if there is objective evidence of impairment as result of one or more events that has occurred after the initial recognition of the asset and that the event has an impact on the estimated future cash flows of the asset or group of assets that can be reliably estimated.

### **IPSAS 41**

The IPSASB notes that for many public sector entities, receivables may be the only significant financial asset held. In addition, public sector entities may not have an ability to choose the counterparties they transact with because of the nature of services provided and laws or regulations requiring provision of services to all service recipients. Under such scenarios, credit risk information at an individual counterparty level and forward-looking information/forecasts may not be available.

The IPSASB considered whether public sector modifications or additional guidance should be included in the Standard and concluded that the simplified approach for receivables along with practical expedients available in determining expected credit losses provide relief to the practical challenges.

### **IPSAS 41.73-41.80 Recognition of Expected Credit Losses**

#### **General approach**

An entity shall recognize a loss allowance for expected credit losses on a financial asset, a lease receivable or a loan commitment and a financial guarantee contract.

An entity shall apply the impairment requirements for the recognition and measurement of a loss allowance for financial assets that are measured at fair value through net assets/equity. However, the loss allowance shall be recognized in net assets/equity and shall not reduce the carrying amount of the financial asset in the Statement of Financial Position.

At each reporting date, an entity shall measure the loss allowance for a financial instrument at an amount equal to the lifetime expected credit losses if the credit risk on that financial instrument has increased significantly since initial recognition.

The objective of the impairment requirements recognize lifetime expected credit losses for all financial instruments.

If at the reporting date, the credit risk on a financial instrument has not increased significantly since initial recognition, an entity shall measure the loss allowance for that financial instrument, at an amount equal to 12-month expected credit losses.

For loan commitments and financial guarantee contracts, the date that the entity becomes a party to the irrevocable commitment shall be considered to be the date of initial recognition for the purposes of applying the impairment requirements.

If an entity has measured the loss allowance for a financial instrument at an amount equal to lifetime expected credit losses in the previous reporting period, but determines at the current reporting date that the credit risk on that financial instrument has not increased significantly since initial recognition, the entity shall measure the loss allowance at an amount equal to 12-month expected credit losses at the current reporting period.

An entity shall recognize in surplus or deficit, as an impairment gain or loss, the amount of expected credit losses (or reversal) that is required to adjust the loss allowance at the reporting date to the amount that is required to be recognized.

### **IPSAS 41.81-41.83**

#### **Determining significant increases in credit Risk**

- At each reporting date, an entity shall assess whether the credit risk on a financial instrument has increased significantly since initial recognition.

- To make that assessment, an entity shall compare the risk of a default occurring on the financial instrument as at the reporting date with the risk of a default occurring on the financial instrument as at the date of initial recognition and consider reasonable and supportable information, that is available without undue cost or effort, that is indicative of significant increases in credit risk since initial recognition.
- There is a rebuttable presumption that the credit risk on a financial asset has increased significantly since initial recognition when contractual payment are more than 30 days past due.

#### **IPSAS 41.84: - Modified Financial Assets**

If the contractual cash flows on a financial asset have been renegotiated or modified and the financial asset was not derecognized, an entity shall assess whether there has been a significant increase in the credit risk of the financial instrument by comparing the risk of a default occurring at the reporting date and the risk of a default occurring at initial recognition.

#### **IPSAS 41.85-41.86: - Purchased or originated credit-impaired Financial Assets**

At the reporting date, an entity shall only recognize the cumulative changes in lifetime expected credit losses since initial recognition as a loss allowance for purchased or originated credit-impaired financial assets. An entity shall recognize in surplus or deficit the amount of the credit losses as a change in lifetime expected impairment gain or loss.

#### **IPSAS 41.87: - Simplified Approach for Receivables**

An entity shall always measure the loss allowance at an amount equal to lifetime expected credit losses for:

- a) Receivables that result from exchange and non-exchange transactions.
- b) Lease Receivables

An entity may select its accounting policy for trade receivables and lease receivables independently of each other. The requirements for purchased or originated credit-impaired financial assets do not apply to short-term receivables.

### **1.8.6 Reclassification of Financial Assets**

#### **IPSAS 41.94-41.100: -**

- When, and only when, an entity changes its management model for financial assets, it shall classify all affected financial assets.
- A change in the objective of the entity's management model must be effected before the reclassification date.

The following are not changes in management model:

- a) A change in intention related to particular financial assets
- b) The temporary disappearance of a particular market for financial assets
- c) A transfer of financial assets between parts of the entity with management models.

- **An entity shall not reclassify any financial liability.**

If an entity reclassifies financial assets, it shall apply the reclassification prospectively from the classification date. The entity shall not restate any previously recognized gains, losses or interest.

If an entity reclassifies a financial asset out of the amortized cost measurement category and into the fair value through surplus or deficit measurement category, its fair value is measured at the reclassification date. Any gain or loss arising from a difference between the previous amortized cost or the financial asset and fair value is recognized in surplus or deficit.

If an entity reclassifies a financial asset out of the fair value through surplus or deficit measurement category and into the amortized cost measurement category, its fair value at the reclassification date becomes its new gross carrying amount.

If an entity reclassifies a financial asset out of the amortized cost measurement category and into the fair value through net assets/equity measurement category, its fair value is measured at the reclassification date. Any gain or loss arising from a difference between the previous amortized cost of the financial asset and fair value is recognized in net assets/equity. The effective interest rate and the measurement of expected credit losses are not adjusted as a result of the reclassification.

If an entity reclassifies a financial asset out of the fair value through net assets/equity measurement category and into the amortized cost measurement category, the financial asset is reclassified at its fair value at the reconciliation date.

- As a result, the financial asset is measured at the reclassification date as if it had always been measured at amortized cost. This adjustment affects net assets/equity but does not affect surplus or deficit and therefore is not a reclassification adjustment. The effective interest rate and the measurement of expected credit losses are not adjusted as a result of the reclassification.
- If an entity reclassifies a financial asset out of the fair value through surplus or deficit measurement category and into the fair value through net assets/equity measurement category and into the fair value through surplus or deficit measurement category, the financial asset continues to be measured at fair value.
- The cumulative gain or loss previously recognized in net assets/equity is reclassified from net assets/equity to surplus or deficit as a reclassification adjustment at the reclassification date.

## **1.8.7 Financial Liabilities**

### **1.8.8 Initial Recognition and Measurement**

IPSAS 29: - Upon initial recognition the financial liability is measured at its fair value plus the transaction cost that are directly attributed to the acquisition of the financial liability except when the financial liability is measured at its fair value through surplus or deficit. Therefore, the composition of financial liabilities is loan, trade and other payables.

IPSAS 41.57: -

- An entity shall recognize a financial asset or a financial liability in its Statement of Financial Position when, and only when, the entity becomes party to the contractual provisions of the instrument.
- Except for short-term payables, at initial recognition, an entity shall measure a financial liability at its fair value plus or minus, in the case of a financial liability not at fair value through surplus or deficit, transaction costs that are directly attributable to the acquisition or issue of the financial liability.

### **IPSAS 29: -Financial Liabilities at Fair Value through surplus or deficit**

Financial liabilities at fair value through surplus or deficit include financial liabilities held for trading. Such financial liabilities are hedging instruments. Any gain or loss in a hedging transaction is recognized as the surplus or deficit.

### **1.8.9 Classification of Financial Liabilities**

An entity shall classify all financial liabilities as subsequently measured at amortized cost except for:

- a. Financial liabilities at fair value through surplus or deficit
- b. Financial liabilities that arise when a transfer of a financial asset does not qualify for derecognition or when the continuing involvement approach applies



- c. Financial guarantee contracts
- d. Commitments to provide a loan of a below-market interest rate
- e. Contingent consideration recognized by an acquirer in a public sector combination

#### **Option to designate a financial liability at fair value through surplus or deficit**

An entity may, at initial recognition, irrevocably designate a financial liability as measured at fair value through surplus or deficit when permitted by the paragraph below:

If a contract contains one or more embedded derivatives and the host is not an asset within the scope of this Standard, an entity may designate the entire hybrid contract at fair value through surplus or deficit Or when doing so results in more relevant information, because either:

- a) It eliminates or significantly reduces a measurement or recognition inconsistency that would otherwise arise from measuring assets or liabilities or recognizing the gains and losses on them on different bases or
- b) A group of financial liabilities or financial assets and financial liabilities is managed and its performance is evaluated on a fair value basis, in accordance with a documented risk management or investment strategy, and information about the group is provided internally on that basis to the entity's key management personnel.

### **1.8.10 Subsequent Measurement of Financial Liabilities**

#### **IPSAS 29**

All financial liabilities are measured at amortized cost using cost effective interest method except for financial liabilities at fair value through surplus or deficit and financial liabilities that arise when a transfer of a financial asset does not qualify for derecognition or when the continuing involvement approach applies. After initial recognition, an entity shall measure a financial liability at amortized cost or irrevocably designate a financial liability as measured through surplus or deficit.

#### **The local authorities' financial liabilities include the following:**

- **Interest Bearing Loans and Borrowings (loan)**

After initial recognition, interest-bearing loans and borrowings are subsequently measured at amortized cost using the effective interest method. Gains and losses are recognized in surplus/deficit when the liabilities are derecognized as well as through the amortization process.

Amortized cost is calculated by taking into account any discount or premium on acquisition and fees or costs that are an integral part of the effective interest rate.

Interest-bearing loans and borrowings that are expected to be settled within 12 months after the reporting are classified as current liabilities.

- **Concessionary Loans**

#### **IPSAS 29**

For concessionary loans, the difference between the fair value and the loan proceed is accounted for as revenue from non-exchange transactions. However, if a present obligation exists, a liability is recognized and as the present obligation is satisfied, the liability is reduced and an equal amount of revenue is recognized. For concessionary loans granted, councils should provide disclosures as per IPSAS 30.37 (revised)

#### **IPSAS 41**

- Concessionary loans are granted to or received by an entity at below market terms. Below market terms can result from interest and/or principal concessions. Examples: loans from development agencies
- The granting or receiving of a concessionary loan is distinguished from the waiver of debt owing to or by an entity. This distinction is important because it affects whether the below market conditions are considered in the initial recognition or measurement of the loan rather than as part of the subsequent measurement or derecognition.
- The intention of a concessionary loan at the outset is to provide or receive resources at below market terms. A waiver of debt results from loans initially granted or received at market related terms where the intention of either party to the loan has changed subsequent to its initial issue or receipt.
- Concessionary loans also share many characteristics with originated credit-impaired loans. Whether a loan is classified as concessionary or originated credit-impaired determines whether the difference between the transaction price and the fair value of the loan is recognized as a concession or as a credit loss in the statement of financial performance.
- Whether a loan is concessionary or originated credit-impaired depends on its substance. An intention to incorporate a non-exchange component into the transaction, such as a transfer of resources, indicates the loan is concessionary. The non-exchange component is incorporated into the transaction by granting the loan at below market terms. By contrast, originated credit-impaired loans are loans where one or more events, that have a detrimental impact on the estimated future cash flows of the financial asset, have occurred.
- As concessionary loans are granted or received at below market terms, the transaction price on initial recognition of the loan may not be its fair value. At initial recognition, an entity therefore analyses the substance of the loan granted or received into its component parts, and accounts for those components.
- An entity first assesses whether the substance of the concessionary loan is in fact, a non-exchange transaction, a contribution from owners or a combination thereof. If an entity has determined that the transaction, or part of the transaction, is a loan, it assesses whether the transaction price represents the fair value of the loan on initial recognition. An entity determines the fair value of the loan. Where an entity reference to an active cannot determine fair value by market, it uses a valuation technique. Fair value using a valuation technique could be determined by discounting all future cash receipts using a market-related rate of interest for a similar loan.
- Any difference between the fair value of the loan and the transaction price is treated as follows:
  - (a) Where the loan is received by an entity, the difference is accounted for in accordance with IPSAS 23
  - (b) Where the loan is granted by an entity, the difference is treated as an expense in surplus or deficit at initial recognition, except where the loan is a transaction with owners, in their capacity as owners. Where the loan is a transaction with owners in their capacity as owners, the difference may represent a capital contribution.
- **Commitment to Provide loans at below market interest rate**

The commitment to provide loan is recognized initially as a liability at fair value.

Subsequently, unless the liability has been designated at fair value through surplus or deficit, the liability is measured at the higher of the best estimate of the expenditure required to settle the present obligation at the reporting date and the amount **initially recognized less cumulative amortization. (Currently the local authority does not take commitment to provide loan at below market interest rate and car loan provided to employees at below market rate is considered under loan and other payables).** *(However local authorities are not vested with these Financial Guarantee Contracts and is essential to be stipulated, if ever an event of similar nature happen.)*

### 1.8.11 De-recognition of financial liabilities

**IPSAS 29:** - A financial liability is de-recognized (removed from the statement of financial position) when the obligation under the liability is discharged, waived, cancelled, expired or when an existing liability is replaced by another from the same source on substantially different terms. When the terms of an existing liability are substantially modified, such an exchange or modification is treated as a de-recognition of the original liability and the recognition of a new liability and the difference in the respective carrying amounts is recognized as surplus or deficit.

#### Offsetting of financial instruments

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

- An entity shall remove a financial liability (or a part of a financial liability) from its Statement of Financial Position when, and only when, it is extinguished i.e. when the obligation specified in the contract is discharged, waived, cancelled or expires.
- The difference between the carrying amount of a financial liability extinguished or transferred to another party and the consideration paid, including any non-cash assets transferred or liabilities assumed, shall be recognized in surplus or deficit
- If an entity repurchases a part of a financial liability, the entity shall allocate the previous carrying amount of the financial liability between the part that continues to be recognized and the part that is derecognized based on the relative fair values of those parts on the date of the repurchase. The difference between (a) the carrying amount allocated to the part derecognized and (b) the consideration paid, including any non-cash assets transferred or liabilities assumed, for the part derecognized shall be recognized in surplus or deficit.

### 1.8.12 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.

According to IPSAS 41.60, at initial recognition, an entity may measure short term payables at the original invoice amount if the effect of discounting is immaterial.

*IPSAS 45.1 stipulates that TRADE AND OTHER PAYABLE should be identified between exchange or non-exchange transaction and should also be disclosed within the Financial Liabilities under the Current Liabilities.*

*Also Carrying amount of each category of financial liabilities to be disclosed in the notes or the Statement of Financial Position as per IPAS 30.11.*

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

### 1.8.13 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.

### 1.8.14 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.

## **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)

### **1.9.1 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.

#### ***(iv) 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).

### **1.15.1 Pension Fund**

Enacted under section 81 of the Local Government Act 2011, a pension fund has been established by Council with a monthly contribution, in line with the Pay Research Bureau (PRB) recommendation. The retirement benefit is paid out of it to retired employees of the Council. These include payment of retirement benefits to employees transferred from another local authority, public service, statutory body or from any other institution. Actuarial report is carried out to determine the pension liability and adjustment is made accordingly to the surplus or deficit in the statement of financial performance and statement of financial position. The pension fund is managed by the State Insurance Company and therefore it is not included in the statement of changes in net asset.

### **1.15.2 Passage Fund**

Enacted under Section 81 of the Local Government Act 2011, a passage fund has been created by the Council to finance the payment of passage benefit to officers in local authorities transferred from other Local Authorities, from the public service, from a statutory body or from any other institution.

Income derived from investment of the unutilized passage benefit payable to employees of the Council is considered as surplus in the statement of Performance

The financial liabilities should be recognized under both current and non-current assets and any funds invested for passage obligation payments are considered as investments.

Interest income generated from investment of the Passage Fund is not accounted as a reporting income on the statement of performance, in compliance with Section 81(5) (b) of the Local Government Act 2011.

### **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/or 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 Provisions**

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

### **1.19.2 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.

### **1.19.3 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.

### **1.19.4 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.



### **1.19.5 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.

### **1.19.6 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.

- **Impairment of Non-Financial Assets - Cash-Generating Assets**

The recoverable amounts of cash-generating units and individual assets have been determined based on the higher of value-in-use calculations and fair values less costs to sell. These calculations require the use of estimates and assumptions. It is reasonably possible that the assumptions may change, which may then impact management's estimations and require a material adjustment to the carrying value of non-financial assets.

The Public Sector reviews and tests the carrying value of assets when events or changes in circumstances suggest that the carrying amount may not be recoverable.

Cash-generating assets are grouped at the lowest level for which identifiable cash flows are largely independent of cash flows of other assets and liabilities. If there are indications that impairment may have occurred, estimates of expected future cash flows are prepared for each group of assets. Expected future cash flows used to determine the value in use of nonfinancial assets are inherently uncertain and could materially change over time.

The Public Sector reviews and tests the carrying value of non-cash-generating assets when events or changes in circumstances suggest that there may be a reduction in asset. Where indicators of possible impairment are present, the Public Sector undertakes impairment tests, which require the determination of the fair value of the asset and its recoverable service amount.

The estimation of these inputs into the calculation relies on the use estimates and assumptions.

Any subsequent changes to the factors supporting these estimates and assumptions may have an impact on the reported carrying amount of the related asset.

- **Inventories**

The Public Sector estimates the net realizable values of inventories, taking into account the most reliable evidence available at each reporting date. The future realization of these inventories may be affected by future technology or other market-driven changes that may reduce future selling prices or future service potential.

## **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.

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 30 JUNE 2022

<b>Cash and Cash Equivalents</b>	<b>2</b>	<b>2021-2022</b>	<b>2020-2021</b> <b>MUR</b>
<u>State Bank of Mauritius Current Account</u>			
Account : 54473		12,818,655	10,211,752
Account :55652		16,496	5,496
Account :51295		(10,721,769)	(8,312,364)
State Bank of Mauritius Savings Account :152		55,312,306	71,507,483
Cash In Hand		3,000	3,000
		<b>57,428,688</b>	<b>73,415,367</b>

<b>Receivables From Exchange Transactions</b>	<b>3</b>	<b>2021-2022</b>	<b>2020-2021</b> <b>MUR</b>
Markets		21,848,137	22,123,692
Provision for bad debt		(1,092,407)	
Bus Toll		4,792,440	5,025,541
Advertisement		266,661	433,924
Trade fees		24,574,555	24,612,910
Interest fixed deposit		44,144	178,811
Others		335,577	606,369
		<b>50,769,108</b>	<b>52,981,247</b>

Business operators would be granted an amnesty on trade fees, related penalties and interest that were due prior to 1 January 2020. A 5% provision for bad debts has been made for stall fees due

<b>Receivables From Non-Exchange Transaction</b>	<b>4</b>	<b>2021-2022</b>	<b>2020-2021</b>
Opening Car loan as at 1 July 2021		6,184,918	5,275,459
Loan granted		4,001,350	2,495,045
Refund of loan		(2,386,327)	(1,585,586)
Creditors		15,357	-
<b>Balance as at 30 June 2022</b>		<b>7,815,298</b>	<b>6,184,918</b>

		<b>MUR</b>	<b>MUR</b>
Less than One Year		1,976,418	1,597,123
> One Year		5,838,880	4,587,795

<b>7,815,298</b>	<b>6,184,918</b>
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**RECEIVABLES**

**Capital Grants**

5

<b>2,068,919</b>	<b>0</b>
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**Inventories**

6

**2021-2022**  
**MUR**

**2020-2021**  
**MUR**

Stock as at 30.06.2022

2,361,437

2,209,312

<b>2,361,437</b>	<b>2,209,312</b>
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**Current Investments**

7

**2021-2022**  
**MUR**

**2020-2021**  
**MUR**

**Investments -**

Treasury Bills

BOM Bills Maturity Dec 2022

49,773,500

14,836,050

BOM Bills Maturity Dec 2022

14,960,100

49,951,500

<b>64,733,600</b>	<b>64,787,550</b>
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**Work in Progress**

8

**2021-2022**  
**MUR**

**2020-2021**  
**MUR**

New Market Fair @ Mahebourg

32,644,136

5,365,835

<b>32,644,136</b>	<b>5,365,835</b>
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**PROPERTY, PLANT AND EQUIPMENT - NOTE 9**

	<b>Land</b>	<b>Buildings</b>	<b>Public Infrastructure</b>	<b>Vehicles</b>	<b>Furniture, Fittings and Fixtures</b>	<b>Other Machinery &amp; Equipment</b>	<b>Total</b>
<b>Cost</b>		<b>MUR</b>	<b>MUR</b>	<b>MUR</b>	<b>MUR</b>	<b>MUR</b>	<b>MUR</b>
<b>At 01 July 2021</b>	<b>28,354,678</b>	<b>337,877,345</b>	<b>644,530,410</b>	<b>33,022,051</b>	<b>1,087,327</b>	<b>31,479,109</b>	<b>1,076,350,920</b>
Additions		2,095,995	11,709,928	6,939,400	481,420	723,109	21,949,853
Revaluation				5,362,524			5,362,524
<b><u>Disposals</u></b>							-
<b>At 30 June 2022</b>	<b>28,354,678</b>	<b>339,973,340</b>	<b>656,240,338</b>	<b>45,323,975</b>	<b>1,568,747</b>	<b>32,202,218</b>	<b>1,103,663,297</b>
Depreciation and Impairment							
<b>At 01 July 2021</b>	<b>-</b>	<b>124,562,407</b>	<b>329,149,614</b>	<b>30,628,941</b>	<b>342,080</b>	<b>15,614,716</b>	<b>500,297,758</b>
<b>Depreciation for the year</b>		8,929,392	33,072,410	4,676,725	141,228	2,665,386	49,485,141
<b><u>Disposal</u></b>				(219,779)			(219,779)
<b>At 30 June 2022</b>	<b>-</b>	<b>133,491,799</b>	<b>362,222,024</b>	<b>35,305,666</b>	<b>483,308</b>	<b>18,280,102</b>	<b>549,563,120</b>
Net Book Value							
<b>At 30 June 2022</b>	<b>28,354,678</b>	<b>206,481,541</b>	<b>294,018,314</b>	<b>9,798,530</b>	<b>1,085,440</b>	<b>13,922,116</b>	<b>553,660,620</b>
<b>At 01 July 2021</b>	<b>28,354,678</b>	<b>213,314,938</b>	<b>315,380,796</b>	<b>2,393,110</b>	<b>745,247</b>	<b>15,864,393</b>	<b>576,053,162</b>

**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 30 JUNE  
2022**

<b>Payables From Exchange transactions</b>	<b>10</b>	<b>2021-2022 MUR</b>	<b>2020-2021 MUR</b>
Creditors-Suppliers		26,425,750	17,467,074
Creditors Capital Retention Money		2,529,073	5,966,329
Creditors car loan		21,125	5,768
		<b>28,975,948</b>	<b>23,439,171</b>

<b>Deposits</b>	<b>11</b>	<b>2021-2022 MUR</b>	<b>2020-2021 MUR</b>
Deposits as at 1 July 2021		21,666,221	22,801,116
Refunds		(3,304,079)	(6,176,355)
Deposits received		12,790,249	5,041,460
Drposits as at 30 June 2021		<b>31,152,391</b>	<b>21,666,221</b>

<b>Provisions</b>	<b>12</b>	<b>2021-2022 MUR</b>	<b>2020-2021 MUR</b>
<b>Opening on 01 July 2021</b>		31,194,371	31,194,371
Written off		(31,194,371)	-
<b>Closing on 30 June 2022</b>		<b>-</b>	<b>31,194,371</b>

<b>Employee Benefit Obligations</b>	<b>13</b>	<b>2021-2022 MUR</b>	<b>2020-2021 MUR</b>
Current Employment Benefits Obligations	<b>13.1</b>	10,606,735	12,791,058
Non-current Employee Benefit Obligations	<b>13.2</b>	86,921,788	86,921,788
		<b>97,528,523</b>	<b>99,712,846</b>

<b>Current Employment Benefits Obligations</b>	<b>13.1</b>	<b>2021-2022 MUR</b>	<b>2020-2021 MUR</b>
Sick Leaves		3,753,899	6,343,399
Vacation Leaves		1,949,776	2,247,659
Passage Benefits		4,903,060	4,200,000
		<b>10,606,735</b>	<b>12,791,058</b>

Non-current Employee Benefit Obligations	13.2	2021-2022 MUR	2020-2021 MUR
Sick Leaves		35,075,956	35,075,956
Vacation Leaves		42,145,415	42,145,415
Passage Benefits		9,700,417	9,700,417
		<b>86,921,788</b>	<b>86,921,788</b>

**NOTE 14: FIGURES FOR IPSAS 39 ADOPTION FOR DISTRICT COUNCIL OF GRAND PORT - FUNDED FOR YEAR ENDING 30 JUNE 2022**

	Year ending 30 June 2022 Rs	Year ending 30 June 2021 Rs
<b>Amounts recognised in balance sheet at end of period:</b>		
Defined benefit obligation	369,604,084	244,630,762
Fair value of plan assets	(207,051,263)	(203,748,635)
<b>Liability recognised in balance sheet at end of period</b>	<b>162,552,821</b>	<b>40,882,127</b>
<b>Amounts recognised in income statement:</b>		
Service cost:		
Current service cost	16,245,316	14,142,297
Past service cost	-	-
(Employee contributions)	(4,621,350)	(4,856,088)
Fund Expenses	318,775	313,231
Net Interest expense/(revenue)	1,944,843	1,206,234
P&L Charge	13,887,584	10,805,674
<b>Remeasurement</b>		
Liability (gain)/loss	108,145,892	8,657,632
Assets (gain)/loss	10,954,606	(6,536,034)
Net Assets/Equity (NAE)	119,100,498	2,121,598
<b>Total</b>	<b>132,988,082</b>	<b>12,927,272</b>
<b>Movements in liability recognised in balance sheet:</b>		
At start of year	40,882,127	37,665,180
Amount recognised in P&L	13,887,584	10,805,674
(Employer Contributions )	(11,317,388)	(9,710,325)
(Direct Benefits paid by Employer)	0	0
Amount recognised in NAE	119,100,498	2,121,598
<b>At end of period</b>	<b>162,552,821</b>	<b>40,882,127</b>

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

	Year ending 30 June 2022	Year ending 30 June 2021
	Rs	Rs
<b>Reconciliation of the present value of defined benefit obligation</b>		
Present value of obligation at start of period	244,630,762	219,852,004
Current service cost	16,245,316	14,142,297
Interest cost	12,231,538	7,914,672
(Benefits paid)	(11,649,424)	(5,935,843)
Liability (gain)/loss	108,145,892	8,657,632
Present value of obligation at end of period	369,604,084	244,630,762

<b>Reconciliation of fair value of plan assets</b>		
Fair value of plan assets at start of period	203,748,635	182,186,824
Expected return on plan assets	10,286,695	6,708,438
Employer contributions	11,317,388	9,710,325
Employee Contributions	4,621,350	4,856,088
(Benefits paid + other outgo)	(11,968,199)	(6,249,074)
Asset gain/(loss)	(10,954,606)	6,536,034
Fair value of plan assets at end of period	207,051,263	203,748,635

	June 2022	June 2021
<b>Distribution of plan assets at end of period</b>		
<i>Percentage of assets at end of period</i>		
Fixed-Interest securities and cash	58.0 %	54.8%
Loans	2.9%	2.8%
Local equities	13.6 %	11.8%
Overseas bonds and equities	25.0 %	30.1%
Property	0.5%	0.5%
Total	100%	100%

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

	June 2022	(%)	June 2021
<i>Percentage of assets at end of year</i>			
Assets held in the entity's own financial instruments	0		0
Property occupied by the entity	0		0
Other assets used by the entity	0		0

**Components of the amount recognised in NAE**

Year	June 2022	June 2021
Currency	Rs	Rs
Asset experience gain/(loss) during the period	(10,954,606)	6,536,034
Liability experience gain/(loss) during the period	(108,145,892)	(8,657,632)
	(119,100,498)	(2,121,598)

**Year** **2022-2023**  
 Expected employer contributions 10,601,787  
 (Estimate to be reviewed by District Council of Grand Port - Funded)

Weighted average duration of the defined benefit obligation 17 years  
 (Calculated as a % change in PV of liabilities for a 1% change in discount rate)

The plan is exposed to actuarial risks such as: investment risk, interest rate risk, longevity risk and salary risk.

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

	<b>Year ending 30 June 2022</b>	<b>Year ending 30 June 2021</b>
Discount rate	5.20%	5.00%
Future salary increases	3.50%	3.00%
Future pension increases	2.50%	2.00%
	Nil	Nil
Mortality before retirement		
Mortality in retirement	PA (90) Tables rated down by 2 years	PA (90) Tables rated down by 2 years
Retirement age	65 Years	

The discount rate is determined by reference to market yields on bonds.

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

- If the discount rate would be 100 basis points (one percent) higher (lower), the defined benefit obligation would decrease by Rs 55.4 million (increase by Rs 70.9 million) if all other assumptions were held unchanged.

- If the expected salary growth would increase (decrease) by 1%, the defined benefit obligation would increase by Rs 32.7 million (decrease by Rs 27.9 million) if all assumptions were held unchanged.

- If life expectancy would increase (decrease) by one year, the defined benefit obligation would increase by Rs 10.0 million (decrease by Rs 10.0 million) if all assumptions were held unchanged.

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



	<b>Year ending 30 June 2022</b>	<b>Year ending 30 June 2021</b>
	Rs	Rs
<b>Amounts recognised in balance sheet at end of period:</b>		
Defined benefit obligation	312,814,183	300,539,221
Fair value of plan assets	0	0
<b>Liability recognised in balance sheet at end of period</b>	<b>312,814,183</b>	<b>300,539,221</b>
<b>Amounts recognised in income statement:</b>		
Service cost:		
Current service cost	0	0
Past service cost	0	0
(Employee contributions)	0	0
Fund Expenses	0	0
Net Interest expense/(revenue)	15,026,961	9,657,746
P&L Charge	15,026,961	9,657,746
<b>Remeasurement</b>		
Liability (gain)/loss	19,451,875	37,158,787
Assets (gain)/loss	-	-
Net Assets/Equity (NAE)	19,451,875	37,158,787
<b>Total</b>	<b>34,478,836</b>	<b>46,816,533</b>
<b>Movements in liability recognised in balance sheet:</b>		
At start of year	300,539,221	268,270,732
Amount recognised in P&L	15,026,961	9,657,746
(Employer Contributions )	0	0
(Direct Benefits paid by Employer)	(22,203,874)	(14,548,044)
Amount recognised in NAE	19,451,875	37,158,787
At end of period	<b>312,814,183</b>	<b>300,539,221</b>

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

**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 30 JUNE 2022**

<b>Receivables From Non Exchange Transactions</b>	<b>15</b>	<b>2021-2022</b>	<b>2020-2021</b>
		<b>MUR</b>	<b>MUR</b>
<b>Building &amp; Land Use Permit</b>		<b>7,801,908</b>	<b>5,673,582</b>
		<b>7,801,908</b>	<b>5,673,582</b>
<b>Fees, fines and penalties</b>	<b>16</b>	<b>2021-2022</b>	<b>2020-2021</b>
		<b>MUR</b>	<b>MUR</b>
<b>Trade Fees</b>	<b>16.1</b>	<b>19,148,625</b>	<b>18,729,375</b>
<b>Advertising And Publicity Fees</b>		<b>1,332,018</b>	<b>1,248,154</b>
<b>Fines</b>	<b>16.2</b>	<b>501,192</b>	<b>1,530,918</b>
		<b>20,981,835</b>	<b>21,508,447</b>
<b>Trade Fees</b>	<b>16.1</b>	<b>2021-2022</b>	<b>2020-2021</b>
		<b>MUR</b>	<b>MUR</b>
<b>Trade Fees</b>		<b>19,100,625</b>	<b>18,626,875</b>
<b>Occasional Fees</b>		<b>48,000</b>	<b>102,500</b>
		<b>19,148,625</b>	<b>18,729,375</b>
<b>Penalty fees</b>	<b>16.2</b>	<b>2021-2022</b>	<b>2020-2021</b>
		<b>MUR</b>	<b>MUR</b>
<b>Penalty BLP</b>		<b>350,000</b>	<b>150,000</b>
<b>Penalty Projects</b>		<b>151,192</b>	<b>1,380,918</b>
		<b>501,192</b>	<b>1,530,918</b>
<b>Public Contributions And Donations</b>	<b>17</b>	<b>2021-2022</b>	<b>2020-2021</b>
		<b>MUR</b>	<b>MUR</b>
<b>Public Contributions And Donations</b>		<b>30,000</b>	<b>134,500</b>
		<b>30,000</b>	<b>134,500</b>
<b>Government Grant</b>	<b>18</b>	<b>2021-2022</b>	<b>2020-2021</b>
		<b>MUR</b>	<b>MUR</b>
<b>Government Grant in Aid</b>		<b>235,500,000</b>	<b>230,600,000</b>
<b>Other Grants</b>	<b>18.1</b>	<b>91,147,124</b>	<b>85,957,790</b>
		<b>326,647,124</b>	<b>316,557,790</b>
<b>Other Grants</b>	<b>18.1</b>	<b>2021-2022</b>	<b>2020-2021</b>
<b>National Development Projects</b>			<b>19,896,535</b>
<b>Development Projects</b>		<b>15,659,694</b>	<b>55,346,583</b>
<b>Special Grants:-</b>			
<b>Other Grants</b>		<b>75,487,430</b>	<b>10,714,672</b>
		<b>91,147,124</b>	<b>85,957,790</b>

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. Whereas 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 PRB for increase in staff costs.

<b>Other Revenue Non Exchange Transaction</b>	<b>19</b>	<b>2021-2022</b>	<b>2020-2021</b>
		<b>MUR</b>	<b>MUR</b>
Stale Cheques		81,325	142,927
Insurance workmen Compensation			9,500
Fees Burial		130,175	97,725
Incineration Fees		964,000	713,000
Others Miscellaneous Revenue		2,000	8,600
		<u>1,177,500</u>	<u>971,752</u>
<b>Rent and Royalties</b>	<b>20</b>	<b>2021-2022</b>	<b>2020-2021</b>
		<b>MUR</b>	<b>MUR</b>
Markets and Fairs		14,166,280	18,337,827
Buildings(Offices/Housing etc)		340,137	326,114
Bus Toll Fees		1,412,750	1,778,400
		<u>15,919,167</u>	<u>20,442,341</u>
<b>Financial Income</b>	<b>21</b>	<b>2021-2022</b>	<b>2020-2021</b>
		<b>MUR</b>	<b>MUR</b>
Interest on Investment and Deposits		777,508	599,480
		<u>777,508</u>	<u>599,480</u>
<b>Other Revenue Exchange Transaction</b>	<b>22</b>	<b>2021-2022</b>	<b>2020-2021</b>
		<b>MUR</b>	<b>MUR</b>
Sale of unserviceable items		276,500	0
Fees Enclosures /Obstructions		159,000	92,000
Fees Trade and Industrial Refuse		7,300	0
Library Fees		35	2,925
Lorry Services		4,000	13,000
Other		66,621	25,530
		<u>513,456</u>	<u>133,455</u>
<b>Compensation Of Employees</b>	<b>23</b>	<b>2021-2022</b>	<b>2020-2021</b>
		<b>MUR</b>	<b>MUR</b>
Basic Salary		104,581,351	97,108,473
Extra Remuneration		10,295,825	7,653,494
Allowances		8,557,856	10,973,763
Cash In Lieu of sick Leave		4,430,330	2,272,099

End of year Bonus	10,150,005	9,342,480
Travelling and Transport	10,803,659	9,815,685
Overtime	9,896,144	6,610,078
Staff Welfare & Training	80,982	96,134
Contribution to the National Savings Fund and National Pension Fund	2,504,299	6,573,105
Contribution to Family Protection Scheme	2,115,060	1,935,758
Contribution to Pension fund	13,089,028	11,774,921
Contribution to CSG	6,685,261	
Passage Benefit	6,279,441	1,626,700
Gratuities & Pensions	23,710,140	18,718,345
	<b>213,179,381</b>	<b>184,501,034</b>

	23	2021-2022 MUR	2020-2021 MUR
<b>Provisions</b>			
Sick Leaves		963,462	1,369,318
Vacation		-	7,199,306
Passages		703,060	4,532,186
		<b>1,666,522</b>	<b>13,100,810</b>

	24	2021-2022 MUR	2020-2021 MUR
<b>Remuneration of Councillors</b>			
Allowance to Chairman & members of Boards & Committees		18,845,468	17,401,494
		<b>18,845,468</b>	<b>17,401,494</b>

#### 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).

		2021-2022 MUR	2020-2021 MUR
	No		
Councillors	26	17,652,227	16,400,131
Chairman	1	853,495	749,800
Deputy Chairman	1	339,746	405,192
Chief Executive	1	2,083,725	1,964,738
Deputy Chief Executive	1	1,105,288	1,065,735
Financial Controller	1	1,380,249	1,120,910
Civil Engineer	1	237,584	813,987

Chief Health Inspector	1	1,324,776	1,170,160
Head Land Use Planning	1	2,165,177	1,246,845
Principal Welfare Officer	1	627,601	205,849
		<b>27,769,868</b>	<b>25,143,347</b>

<b>Grants And Subsidies</b>	<b>25</b>	<b>2021-2022</b>	<b>2020-2021</b>
		<b>MUR</b>	<b>MUR</b>
Grants to Social and Religious organisations		19,967	15,208
Donation to Distress Cases & Poverty Alleviation		25,000	40,068
Grants to Village Council	25.1	4,000,000	4,000,000
		<b>4,044,967</b>	<b>4,055,276</b>

<b><u>Village Councils</u></b>	<b>25.1</b>	<b>2021-2022</b>	<b>2020-2021</b>
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
		<b>4,000,000</b>	<b>4,000,000</b>

<b>Supplies and consumables</b>	<b>26</b>	<b>2021-2022</b>	<b>2020-2021</b>
		<b>MUR</b>	<b>MUR</b>
Utilities Cost	26.1	27,592,774	26,403,755
Motor Vehicle Expenses	26.2	6,798,189	7,292,896
Repairs And Maintenance	26.3	16,826,110	14,467,796

Cleaning and Security Services and other related costs	26.4	63,098,029	47,408,701
Hosting of events running costs	26.5	466,377	849,363
		<u>114,781,479</u>	<u>96,422,511</u>
Utilities Cost	26.1	2021-2022	2020-2021
		MUR	MUR
Electricity and Gas charges		25,785,728	24,681,958
Telephone Charges		1,004,333	901,056
Water Charges		802,713	820,741
		<u>27,592,774</u>	<u>26,403,755</u>
Motor Vehicle Expenses	26.2	2021-2022	2020-2021
		MUR	MUR
Fuel & Oil		4,219,628	3,607,241
Repairs and Maintenance		2,578,561	3,330,632
Insurance			355,022
		<u>6,798,189</u>	<u>7,292,896</u>
Repairs And Maintenance	26.3	2021-2022	2020-2021
		MUR	MUR
Maintenance of Grounds		189,784	112,020
Maintenance of Rivers, Canals and Drains		2,156,370	6,351
Maintenance of Street Lighting		2,301,164	1,090,033
Maintenance of Road		9,002,627	10,466,660
Maintenance of Buildings		881,514	701,090
Maintenance of Other structures- Plant and Machinery		1,363,285	1,358,672
Maintenance of Cemeteries/Cremation Materials		816,384	439,635
		114,982	293,335
		<u>16,826,110</u>	<u>14,467,796</u>
Cleaning and Security Services and other related costs	26.4	2021-2022	2020-2021
		MUR	MUR
Contracted Scavenging Services		62,963,021	46,698,512
Environment		135,008	710,189
		<u>63,098,029</u>	<u>47,408,701</u>
Hosting of events running costs	26.5	2021-2022	2020-2021
		MUR	MUR
National Day Celebration		10,800	-
Cultural Activities		59,290	77,685
Religious & National Festivals		180,752	475,060
Sports Activities		155,781	214,724
Educational Activities		59,754	81,895
		<u>466,377</u>	<u>849,363</u>

Professional and Legal Fees	27	2021-2022	2020-2021
		MUR	MUR
Legal & Professional Fees		343,105	577,085
Inspection and Audit Fees		300,000	300,000
		<u>643,105</u>	<u>877,085</u>

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

Provision for bad debts	28	2021-2022	2020-2021
		MUR	MUR
Provision for bad debts -markets & fairs		<u>1,092,407</u>	<u>-</u>

A provision of 5% on debtors for markets and fairs has been provided

Depreciation/Amortisation	29	2021-2022	2020-2021
		MUR	MUR
Depreciation			
Building		8,929,392	8,847,083
Public Infrastructure		33,072,410	31,670,829
Vehicles		4,676,725	3,785,104
Machinery & IT Equipment		2,665,386	2,807,436
Furniture, Fittings and Fixtures		141,228	153,178
		<u>49,485,141</u>	<u>47,263,630</u>

#### NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 30 JUNE 2022

Retired Employee Benefits	30	2021-2022	2020-2021
		MUR	MUR
Provisions as per IPSAS 39		<u>28,914,545</u>	<u>20,463,420</u>
		<u>28,914,545</u>	<u>20,463,420</u>

Other Expenses	31	2021-2022	2020-2021
		MUR	MUR
Postage		417,244	280,000
Office Sundries/office expenses		60,250	92,647
Printing and Stationery		882,416	720,536
Books and Periodicals		23,540	61,850
Public Notices		94,988	41,762
Entertainment		47,761	110,791
Subscriptions		251,290	2,500
General Insurance		677,472	408,657
Committee Expenses		71,811	105,170
Maintenance of IT Equipment		1,905,232	2,130,170
Repairs /Renewal of Furniture and Fittings		217,024	14,224

<b>Bank Charges</b>	<b>207,024</b>	<b>193,692</b>
<b>Rent of Building</b>	<b>78,400</b>	<b>105,800</b>
	<b><u>4,934,452</u></b>	<b><u>4,267,798</u></b>



## 12.0 Areas Covered by Internal Auditor

Sn	AUDITABLE AREA	PRIORITY	INDICATIVE DAYS	AUDIT OUTLINE	Proposed Quarter/Officer
<b>PUBLIC INFRASTRUCTURE DEPARTMENT</b>					
1	Pre –audit of Capital Projects undertaken by the Council	HIGH	100	<ol style="list-style-type: none"> <li>1. Examination of procurement</li> <li>2. contracts to ensure that clauses contained in contracts have been properly applied.</li> <li>3. Check validity and adequacy of Performance security and insurance policies submitted by contractors</li> <li>4. Scrutiny of payment vouchers and supporting documents to ensure the existence of valid claims from contractors and the payments certificates have been prepared as per contract rates.</li> <li>5. Effect site inspections to ensure the physical existence of projects (drains, roads, buildings and other structures) and also to ascertain the reasonableness of the quantum of work certified for payment by the Works Inspectorate cadre.</li> <li>6. Put up site inspections report ensuing observations made on sites of work and follow up reply from the Civil Engineer.</li> <li>7. Examine and pass payment vouchers for payment.</li> <li>8. Examination of Claims on account of release of Retention Money after Defects Liability Period</li> </ol>	Monthly IA
2	Surprise Checks	LOW	20	<ol style="list-style-type: none"> <li>1. To effect surprise checks on sites of work to ensure the presence of employees.</li> </ol>	Weekly Ico/Sico
3	Survey of	MEDIUM	2	<ol style="list-style-type: none"> <li>1. To check the physical</li> </ol>	2 <sup>nd</sup> Quarter

Sn	AUDITABLE AREA	PRIORITY	INDICATIVE DAYS	AUDIT OUTLINE	Proposed Quarter/Officer
	Tools & Equipment at the Mechanical Workshop			<p>existence of tools and equipment found at the Workshop as reflected in the Tools and Equipment Register.</p> <p>2. To ensure that Tools and Equipment register is up todate</p>	Ico/Sico
4	Leave Management	MEDIUM	10	1. Trace leave application forms to leave records maintained on Egov to ensure that leaves taken by employees are properly accounted for.	1 <sup>st</sup> Quarter Ico/Sico
<b>FINANCE DEPARTMENT</b>					
5	Cashbook and Bank Reconciliation Statement	HIGH	25	<p>1. Trace posting of PVs to Cash Book to ensure all payments for the month has been properly and accurately accounted for in the cashbook.</p> <p>2. Trace posting of revenue collected to cashbook to ensure completeness</p> <p>3. Check sequence of cheque numbers.</p> <p>4. Ensure the monthly cash book closing balance has been properly calculated</p> <p>5. Reperform BRS (Sample Basis)</p>	3 <sup>rd</sup> Quarter IA
6	Payroll	HIGH	40	<p>1. Post Audit of Payroll to ensure the correct amount has been paid to employees.</p> <p>2. Amount retained from employees' salaries on account of loans and statutory deductions have been remitted to the relevant institutions in a</p>	Monthly IA & Ico /Sico

Sn	AUDITABLE AREA	PRIORITY	INDICATIVE DAYS	AUDIT OUTLINE	Proposed Quarter/Officer
				timely manner.	
7	Post Audit of examined payment vouchers	MEDIUM	20	1. To ensure internal controls surrounding examination of claims are robust and operating as intended.	Quarterly Ico /Sico
8	Existence of Pensioners, Employees & Councillors	MEDIUM	6	1.Match list of employees, pensioners & Councillors with the Monthly list of Death received from the Civil Status Office.	Monthly IA
9	Control over bank lodgments	HIGH	6	1.Trace cashier monthly Cashier Revenue Report to bank statement to ensure that all collections have been banked intact in the bank account of the Council and there is no delay in banking collections.	Monthly IA
<b>VILLAGE COUNCILS, PUBLIC HEALTH DEPT &amp; WELFARE DEPT</b>					
10	Budgetary Control- Water Consumption billed under Grp Account	LOW	3	1. Identify unusual trend in water consumption & query users department for justification & remedial actions	Monthly Basis IA
<b>VILLAGE COUNCILS</b>					
11	Follow -up Audit- Examination of VC Records for FY 2020 -2021 & FY 2021 - 2022	HIGH	30	1. Examination of accounting records to ensure that all transactions occurred during the FY has been accurately brought to account. Test check, on a sample basis, the Bank Reconciliation statement prepared by the Fo/Sfo	2 <sup>nd</sup> Quarter IA
12	Surprise checks	LOW	20	1. To ensure employees are present at their respective place of work	Weekly Ico/Sico

Sn	AUDITABLE AREA	PRIORITY	INDICATIVE DAYS	AUDIT OUTLINE	Proposed Quarter/Officer
<b>PUBLIC HEALTH DEPARTMENT</b>					
13	Follow –up Audit- Monitoring of the fleet of vehicles via the Naveo system	HIGH	10	1. Interview the HOD to ensure that the tracking of vehicles movements and the monitoring of diesel consumption is being done via the fleet management system. Review reports and documents to obtain reasonable assurance.	4 <sup>th</sup> Quarter IA
14	Leave Management	MEDIUM	10	1. Trace leave application forms to leave records maintained on Egov to ensure that leaves taken by employees are properly accounted for.	2 <sup>ND</sup> Quarter Ico/Sico
<b>LAND USE &amp; PLANNING DEPARTMENT</b>					
15	Building & Land Use Permit(BLUP)	MEDIUM	45	1. Examine applications to check that: a. BLUP has been issued against the payment of appropriate fees b. BLUP has been issued within the prescribed time limit c. All applications for BLUP have been referred to the PBMC for determination d. BLUP fees have been accurately calculated	1 <sup>st</sup> Quarter & 3 <sup>rd</sup> Quarter IA
<b>DC STORE</b>					
16	Periodic Stock take	HIGH	7	1. To ensure physical existence of store items and accuracy of store records.	Monthly Ico/Sico
17	Issue of diesel to the council`s fleet	HIGH	15	1.To ensure that store record is promptly and accurately updated upon issue of diesel.	1 <sup>st</sup> Quarter Ico/Sico

Sn	AUDITABLE AREA	PRIORITY	INDICATIVE DAYS	AUDIT OUTLINE	Proposed Quarter/Officer
	of vehicles			2. To ensure that the quantity of diesel issued is taken on charge in the log book of the concerned vehicle	
18	Annual Stocktake	HIGH	14	1. To ensure physical existence of store items and accuracy of store records.	4 <sup>th</sup> Quarter IA/Ico/Sico
<b>TOTAL MANDAYS</b>			<b>383</b>		

Areas covered during FY 2021 -2022by Internal Audit and the corresponding number of reports issued		
	AUDIT AREA	No of Report Issued
1	Expenditure Cycle	12.00
2	Capital Projects	19.00
3	Review pf Internal Control systems	17.00
4	Cash Book and Bank Reconcilaition Statement	<b>2.00</b>
5	Physical Asset Management	4.00
6	Payroll	27.00
7	Building and Land Use Permit	1.00
6	Investigation	5.00
7	Surprise Check	198.00
	<b>TOTAL</b>	<b>285.00</b>

