



THE DISTRICT COUNCIL OF MOKA

ANNUAL REPORT

FOR

FINANCIAL YEAR 2021/2022



Royal Road Quartier Militaire



ceomfdc@intnet.mu



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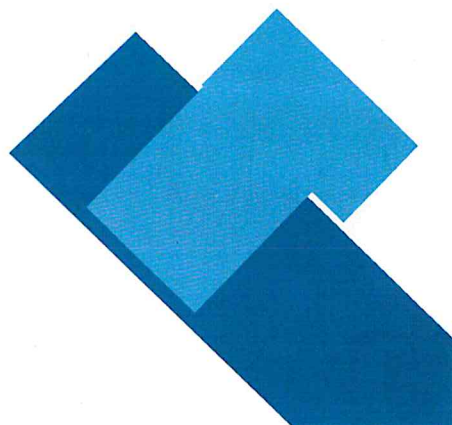


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THE DISTRICT COUNCIL OF MOKA

**ANNUAL REPORT
FOR FINANCIAL YEAR 2021/2022**



**Mr. S.M.K. SOONARANE, MSK
CHAIRPERSON
THE DISTRICT COUNCIL OF MOKA**



**Mr. G.N. RAMANJOOLOO
CHIEF EXECUTIVE
THE DISTRICT COUNCIL OF MOKA**

Adopted in Council Meeting of 30 September 2022

STATEMENT FROM CHAIRPERSON

I am pleased to present the Annual Report of The District Council of Moka for the year 2021/2022.

This financial year under review was again marked by the adverse impact of the Covid-19 outbreak. However, despite this disruption, the Council has been resilient and has adopted measures to provide continuity in its service delivery at all levels. It has implemented several projects – construction of modern recreational and sports infrastructure and construction of amenities like Sub Halls, construction and maintenance of drains. It has also organised civic, cultural and sports activities as well as Clean-up Campaigns. I can proudly say that the Council has successfully achieved its purpose of enhancing the economic, environmental, social and cultural wellbeing of the local community.

I would like to express my gratitude to The Honourable Prime Minister of The Republic of Mauritius, Ministers, Parliamentary Private Secretaries, Members of the National Assembly for the District of Moka, all Councillors, the Chief Executive and employees of the Council for their valuable support and contribution to promote the mission and the vision of the Council. I am confident that we will continue to succeed in this endeavour.

**S.M.K SOONARANE, MSK
CHAIRPERSON**

STATEMENT FROM CHIEF EXECUTIVE

It is with great pleasure that I am presenting the Annual Report 2021-2022 of The District Council of Moka which has been marked by further innovation, transformation and development. Similar to previous years, The District Council of Moka has continued on an increasing growth path on projects implementation, under the Economic Recovery Programme (ERP) funded by Government. Moreover, The District Council of Moka has continued spearheading the I-Council project by extending same to 7 additional Local Authorities, to date. In that context, the Learning and Development Team and I-Council Implementation Teams have increased their numbers to cater for increasing support demands and sustainability requirements. The continuous improvement and enhancements made to the systems have reinforced governance principles by focussing on accountability, transparency and optimisation of administrative processes. Council Project Management (CPM) has now become an Enterprise Resource Planning (ERP) englobing almost all the transactions carried out by a public body.

Our Council has so far executed its strategic plan within a much shorter time and is now heading to prepare a new one to cover years 2023, 2024 and 2025. On the other hand, after the Covid-19 restriction phase, Council has resumed with its sports and welfare activities to reconnect and improve the wellbeing of the population. It is to be noted that the response to our activities was unprecedented.

On the environmental side, the Council, in collaboration with other stakeholders, is now totally relying on I-Council innovations to enhance the effectiveness of its cleaning actions to create a safer and cleaner environment. On this note, I would like to encourage The Moka District Council Team to continue with the good work and progress along these lines and relentlessly be at the service of the inhabitants of the District.

G.N. RAMANJOOLOO
CHIEF EXECUTIVE

HISTORY AND PROFILE OF COUNCIL

Moka is located on the Central Plateau and is the only land-locked rural District in Mauritius and the gateway to the East. It is surrounded by mountain reserves on its northern, western and southern boundaries. The name of Moka can be traced back to the introduction of a variety of coffee plants originating from the region of Moka in Arabia. The name Moka, derived from the "Moch-a" coffee, was introduced and cultivated by the French in the first years of their occupation of the Island. The cultivation of coffee in Moka was thereafter abandoned in the first half of the 19th century.

The District of Moka is consisted of 16 villages covers an area of 230.5 km² and its population is estimated to be about 82,000 inhabitants. The 16 villages are:

- Camp Thorel
- Dagotière
- Dubreuil
- Esperance
- La Laura Malenga
- L'Avenir
- Melrose
- Moka
- Montagne Blanche
- Nouvelle Decouverte
- Providence
- Quartier Militaire
- Ripailles
- Saint Julien D'Hotman
- Saint Pierre
- Verdun

During the past few years, the region of Moka has seen some major residential, commercial and educational developments such as Morcellement at Côte D'Or, Helvetia, Providence, Residential Care at Gentilly, the Mauritius Broadcasting Corporation and the Wellkin Hospital, other private educational institutions like the Telfair Institute, the extension of the University of Mauritius, Kendra Shopping Mall and the Bagatelle Mall of Mauritius.

With the construction of a Multi-Sports Complex at Côte D'Or comprising of swimming pool, gymnasium, football ground, synthetic athletic track, and other amenities, all of international standards and a new Market/Fair at Saint Pierre, the setting up of the Moka Smart City, Moka is becoming, the new attractive region of the island for a smart life specially with the extension of the Metro Express to Reduit and eventually to Côte D'Or.

VISION/MISSION/PURPOSE AND VALUES

OUR IDENTITY

The District Council of Moka is a body corporate sets up to administer the 16 Village Councils situated within its administrative jurisdiction.

VISION

To be a Local Authority achieving excellence in whatever it undertakes whilst being a close partner to all stakeholders.

MISSION

Ensure that all the statutory duties including services are delivered in accordance with the ever changing expectations of both the authorities and the local community.

CORE VALUES

Our corporate culture stands on core values which places the citizen at the centre of our endeavours.

Those values are as follows:

 **EXCELLENCE**

We will do our best within our financial means and with the human resources available to achieve excellence in our service delivery.

 **EFFICIENCY**

We will strive to optimize our resources so that they are used in an efficient manner in order to accomplish our statutory duties.

 **INTEGRITY**

We will act with integrity in all our dealings with our stakeholders and the public in general.

 **COURTESY**

We will act with courtesy in our relationships with the citizens, our employees, our suppliers and other stakeholders.

TEAMWORK

We work as a team and believe that the citizens are part of the network.

QUALITY

&

INNOVATION

We will never stop improving the quality of our services and endeavour to innovate so that the citizens are delighted with them.

OUR OBJECTIVES

- Offer quality services
- Relate effectively and courteously with all the stakeholders
- Improve corporate image
- Achieve a balanced financial situation year-in; year out
- Attend to all complaints recorded through our Information and Service Centre or otherwise and keep the complainants informed of the outcome
- Treat with fairness
- Show transparency in rules, procedures, schemes and grievances handling
- Eliminate any form of corruption

COMPOSITION OF COUNCIL AND COMMITTEES

FOR FINANCIAL YEAR 2021/2022

Under the Local Government Act 2011(LGA), as subsequently amended, The District Council of Moka has 16 Village Councils under its jurisdiction. Each Village Council comprises of 9 Councillors elected under the Representation of the People Act. Each Village Council has a representative at The District Council of Moka, except Saint Pierre which has two representatives, all elected amongst the Councillors according to the Section 13 of the LGA. The District Council is made up of 17 elected Councillors from different villages of the District and every two years it elects a Chairperson and a Vice-Chairperson as per Section 33 of same Act.

Under Section 45 of the LGA, the Council meets as often as the business it receives and at least every fortnight in the Council Chamber for the formulation of policies and examination of all matters pertaining to the administration of the Districts falling under its purview. Council Meetings are presided by the Chairperson, and in his absence by the Vice-Chairperson.

THE DISTRICT COUNCIL OF MOKA**COMPOSITION OF COUNCIL & ATTENDANCE OF MEMBERS**

Sn	Name	District Councillor	Village Council	No. of Meetings Attended
1	SOONARANE Sudhirchandra Mahesh Kumar, M.S.K.	CHAIRPERSON	PROVIDENCE	22
2	RAMDUNY Vageesh	VICE-CHAIRPERSON	L'AVENIR	13
3	DIDORALLY Mohammad Zakheer Hussein	DISTRICT COUNCILLOR	NOUVELLE DECOUVERTE	17
4	DOBEE Kowsaleea (Mrs.) (As from 01.09.2021)	DISTRICT COUNCILLOR	ESPERANCE	12
5	GHOORAH Udaye Kumar	DISTRICT COUNCILLOR	RIPAILLES	22
6	GOLAM Chandradath	DISTRICT COUNCILLOR	MOKA	19
7	GOODUR Yash	DISTRICT COUNCILLOR	SAINT PIERRE	18
8	GREEDHAREE Jyotee (Miss)	DISTRICT COUNCILLOR	VERDUN	8
9	HEEROOA Ramnarain	DISTRICT COUNCILLOR	SAINT PIERRE	16
10	KHAN Abdool Naeem	DISTRICT COUNCILLOR	QUARTIER MILITAIRE	20
11	POORUNDERSING Dhiraj	DISTRICT COUNCILLOR	MELROSE	20
12	RAMJEE Ravi	DISTRICT COUNCILLOR	DUBREUIL	19
13	RAMKHALAWON Chatan Anand	DISTRICT COUNCILLOR	LA LAURA MALENGA	18
14	SEEBUN Maneesha (Mrs.)	DISTRICT COUNCILLOR	CAMP THOREL	22
15	SEEBURUN Ravi Shankar	DISTRICT COUNCILLOR	MONTAGNE BLANCHE	19
16	SONESING Anandev	DISTRICT COUNCILLOR	DAGOTIERE	22
17	SOOBEN Moganarden	DISTRICT COUNCILLOR	SAINT JULIEN D'HOTMAN	22

The Council has met 22 times for Financial Year 2021-2022.

COMMITTEES AND COMMITTEE MEMBERS

In pursuance of the LGA and provisions made under the Standing Orders the following Committees have been set up.

.ADHOC REVENUE AND EXPENDITURE COMMITTEE

This Committee dealt mainly with the preparation of estimates, reviewing the Arrears Monitoring Committee and the preparation of Financial Regulations. No meeting was held for 2021/2022.

SN	Name	Position
1	Mr. SOONARANE Sudhirchandra Mahesh Kumar, M.S.K	Chairperson
2	Mr. RAMDUNY Vageesh	Vice-Chairperson
3	Mr. RAMJEE Ravi	Member
4	Mrs. DOBEE Kowsaleea	Member
5	Mr. RAMKHALAWON Chatan Anand	Member
6	Mr. GOLAM Chandradath	Member
7	Mr. SEEBURUN Ravi Shankar	Member
8	Mr. KHAN Abdool Naeem	Member
9	Mr. GOODUR Yash	Member
10	Mr. HEEROOA Ramnarain	Member
11	Mr. GHOORAH Udaye Kumar	Member
12	Mr. SONESING Anandev	Member

PUBLIC INFRASTRUCTURE COMMITTEE

The Public Infrastructure Committee was engaged in the monitoring of works effected by The Public Infrastructure Department of the Council. No meeting was held for 2021/2022.

SN	Name	Position
1	Mr. SOONARANE, Sudhirchandra Mahesh Kumar, M.S.K.	Chairperson
2	Mr. RAMDUNY, Vageesh	Vice-Chairperson
3	Mr. GOLAM, Chandradath	Member
4	Mr. RAMJEE, Ravi	Member
5	Mr. POORUNDERSING, Dhiraj	Member
6	Mr. RAMKHALAWON, Chatan Anand	Member
7	Mr. SONESING, Anandev	Member
8	Mr. HEEROOA, Ramnarain	Member
9	Miss GREEDHAREE, Jyotee	Member
10	Mr. SOOBEN, Moganarden	Member
11	Mr. SEEBURUN, Ravi Shankar	Member
12	Mr. KHAN, Abdool Naeem	Member

PUBLIC HEALTH COMMITTEE

The Public Health Committee dealt with the management of markets and fairs, hawkers, sanitation and other environmental issues. No meeting was held for 2021/2022.

SN	Name	Position
1	Mr. SOONARANE, Sudhirchandra Mahesh Kumar, M.S.K.	Chairperson
2	Mr. RAMDUNY, Vageesh	Vice-Chairperson
3	Mrs. SEEBUN, Maneesha	Member
4	Mr. SOOBEN, Moganarden	Member
5	Mrs. DOBEE Kowsaleea	Member
6	Mr. KHAN Abdool Naeem	Member
7	Mr. GOODUR Yash	Member
8	Mr. RAMKHALAWON Chatan Anand	Member
9	Mr. HEEROOA, Ramnarain	Member

WELFARE COMMITTEE

The Welfare Committee was basically constituted to work on the annual Sports and Welfare Program and to prepare for civic or other specific events. Only one meeting was held for 2021/2022.

SN	Name	Position	No. of Meetings Attended
1	Mr. SOONARANE, Sudhirchandra Mahesh Kumar, M.S.K.	Chairperson	1
2	Mr. RAMDUNY, Vageesh	Vice-Chairperson	1
3	Mr. HEEROOA, Ramnarain	Member	1
4	Mr. RAMJEE, Ravi	Member	1
5	Mr. GHOORAH Udaye Kumar	Member	1
6	Miss GREEDHAREE, Jyotee	Member	1
7	Mr. DIDORALLY Mohammad Zakheer Hussein	Member	Nil
8	Mr. SOOBEN, Moganarden	Member	1
9	Mr. SEEBURUN, Ravi Shankar	Member	1

EXECUTIVE COMMITTEE

Since amendment of the LGA in 2016, the Executive Committee is responsible only for approval of the procurement of goods and services.

The Executive Committee Financial Year 2021/2022

The Executive Committee Members are appointed by the Chairperson and consisted of the following members: 52 meetings were held for 2021/2022.

SN	Name	Position	No. of Meetings Attended
1	Mr. SOONARANE, Sudhirchandra Mahesh Kumar, M.S.K.	Chairperson	52
2	Mr. RAMDUNY, Vageesh	Vice-Chairperson	23
3	Mr. GOLAM, Chandradath	Member	46
4	Mr. RAMJEE, Ravi	Member	44
5	Mr. SEEBURUN, Ravi Shankar	Member	39
6	Mr. SONESING, Anandev	Member	52
7	Mr. RAMKHALAWON Chatan Anand	Member	41

PERMITS AND BUSINESS MONITORING COMMITTEE

With the promulgation of the Finance Act (Miscellaneous Provisions) 2016, amendment has been made to the LGA and a new Permits and Business Monitoring Committee has been constituted in September 2016 to determine applications for Building and Land Use Permits. The Committee comprises of The Chairperson or Vice-Chairperson, four (4) Councillors designated by the Chairperson, the Chief Executive, the Head of Land Use and Planning Department, Head Public Infrastructure Department and the Chief Health Inspector. The Permits and Business Monitoring Committee has met on 56 occasions for 2021/2022.

**The Permits and Business Monitoring Committee consisted of the following members -
Financial Year 2021/2022:**

SN	Name	Position	No. of Meetings attended
1	Mr. SOONARANE, Sudhiraandra Mahesh Kumar, M.S.K.	Chairperson	56
2	Mr. GHOORAH, Udaye Kumar	Member	55
3	Mr. DIDORALLY, Mohammad Zakheer Hussein	Member	43
4	Mr. POORUNDERSING, Dhiraj	Member	48
5	SEEBUN Maneesha (Mrs.)	Member	50
6	Mr. RAMANJOOLOO, Ghovadarajah Naidoo	Chief Executive, Member	56
7	Mr. BEEDASY, Bashir Aslam	Head, Land Use and Planning Department, Member	51
8	Mr. SOOKUN, Aumrajsingh	Head Public Infrastructure Department, Member	40
9	Mr. LOBIN, Jaykrishna	Chief Health Inspector, Member	49

PROCUREMENT COMMITTEE

As per Section 160 of the LGA the procurement of goods and services shall be effected by a Local Authority in accordance with the provisions of the Public Procurement Act. The Procurement Committee consisted of the following officers. The Procurement Committee met 59 times for 2021/2022.

FINANCIAL YEAR 2021/2022	
Mr. N. MIGALE	Chairperson
Mrs. M. B. ARMOOGUM	Member
Mr. J. LOBIN	Member
Mrs. B. RAMBARAN-RAMESSUR	Secretary

OTHER COMMITTEES

In addition to the above mentioned Committees, the existing legislations provide for the setting up of the:

(1) Safety and Health Committee

At The District Council of Moka, the concern of health and security is not a matter of the law only. Safety and Health employees are integrated in the strategic system of work, for a better working environment, for a stable social climate among employees and employer and for a better reputation for the local authority on the whole. Thus, working under ideal professional conditions is indispensable for the health and safety of employees.

Moreover, as stipulated by the law, Safety and Health Committees are held for discussion between employer and employees and to improve working conditions.

The Safety and Health Officer (SHO), has the duty to inform the employer about the potential dangers and to minimize the risk. He has to assess the need for preventive measures to safeguard the safety and health of employees and to develop effective communication systems on occupational safety and health between employer and employees.

Investing in occupational safety and health contributes to Council performance through tangible outcomes as cost-benefit analysis studies show that such investments yields positive results, thus making the workplace a safer, healthier, and more productive place to work.

During the year 2021/2022, the Safety and Health Committee met five (5) times to discuss on preventive measures to minimize risk at work. The SHO played an important role for thirteen (13) premises occupied by the Council in obtaining their Fire Certificates from July 2021 to June 2022.

(2) The Local Disaster and Risk Reduction Management Committee

Local Emergency Operations Command (LEOC)

The LEOC is a multi-agency operation command which is headed by the Chairperson and the Chief Executive of the District Council. In the event of a disaster, it is the Chairperson of the Council who leads the response operation assisted by the Police Divisional Commander and other stakeholders. The LEOC is activated in events where there is a potential threat from a hazard, most commonly on the approach of a cyclone and heavy/torrential rainfall alerts. It operates at any time (night or day) and even for consecutive days pending its deactivation. The LEOC works closely with the National Emergency Operation Command (NEOC). Furthermore, a team of workers with their respective equipment including a backhoe loader, lorry and double cab van are on standby at the Council Head Office for any minor interventions required to reduce the risks of disasters and provide assistance to first responders.

During the period July 2021 to June 2022, the LEOC has been activated as follows:

Activated on	Event
06.01.2022 to 08.01.2022	Heavy rain warning
01.02.2022 to 03.02.2022	Cyclone Batsirai
19.02.2022	Cyclone Emnati
21.02.2022	Heavy Rain Warning
01.04.2022 to 02.04.2022	Heavy Rain Warning

Drill and Simulation Exercise

A Full-Scale Flood Simulation Exercise was held on Wednesday 27 April 2022 at La Laura Malenga. The simulation aimed to assess the abilities and skills of decision makers in the respective organization on how to deal with a variety of complex factors presented during a flood event. It was also meant to assess the knowledge and ability to manage plans, protocols and procedures. The main objective of the flood simulation exercise was to strengthen the preparedness of authorities and the vulnerable inhabitants to flooding. The NDRRMC Mobile Command Post was used for the command and coordination between responders at the incident area and the staged LEOC at the District Council Head Office.

VILLAGE COUNCILS

A Village Council is a local authority responsible for the administration of a village. It enables transfer of power to the grass root to take decisions for the betterment of the villagers' lives. There are 16 Village Councils under the jurisdiction of The District Council of Moka. Each Village Council has 9 democratically elected Councillors with at least one Councillor representing the Village Council at the District Council level. Each Village Council has its own yearly estimates and the total estimates for the 16 Village Councils for the year 2021-2022 was Rs 4,900,000.-.

(i) Activities

Being part of the village and therefore close to the inhabitants, Village Councillors are aware of the expectations of the inhabitants and work towards meeting those expectations to enhance the well beings of the inhabitants.

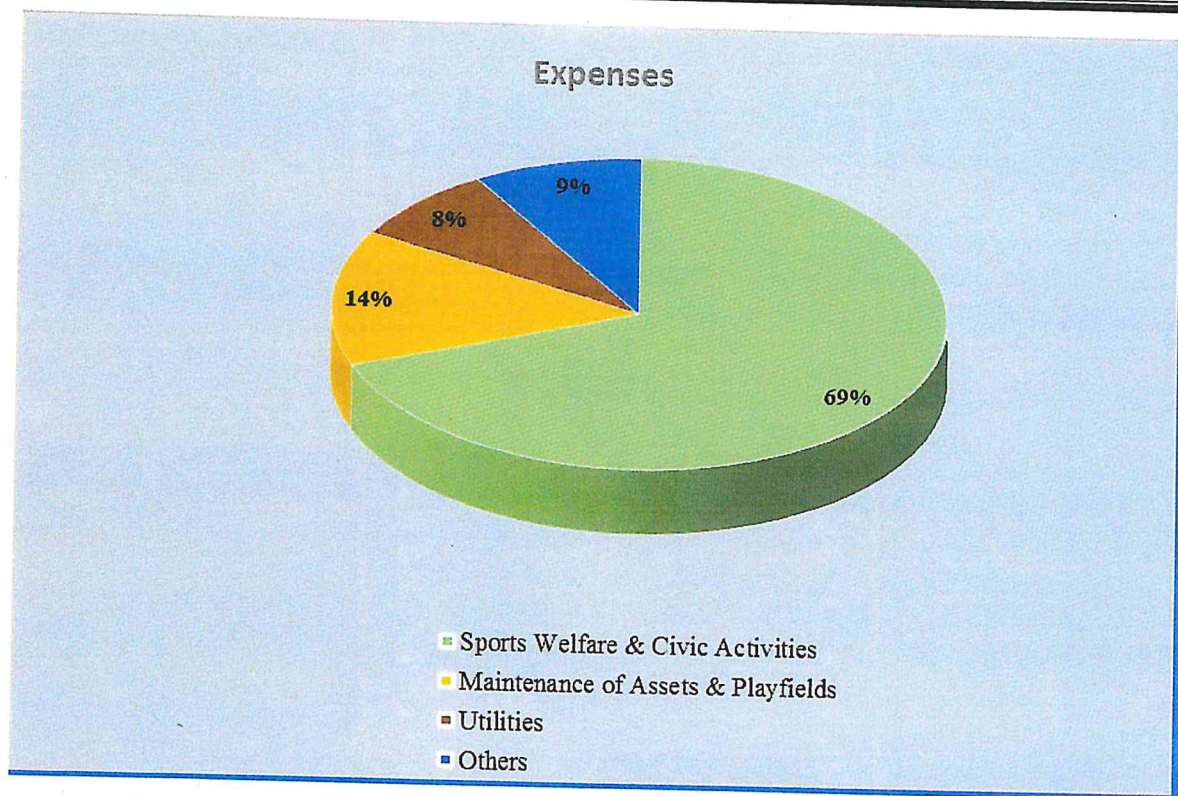
Due to the Covid-19 sanitary restrictions during the year 2021-2022, major activities of the Village Council were not organised. Nevertheless, The Village Council has readjusted its Welfare/Civic strategy with implementing different activities at level of the villages namely mini clean-up campaigns were organised to keep to maintain the tidiness of the landscapes of the village. Door-to-door distribution of toys to children in the context of the Christmas Celebrations and distribution of school materials to the students were organised. The Village Council has also catered for the welfare of the Senior Citizens with distribution of comfort/blanket and organisation of vaccination programs with the collaboration of the Ministry of Health and Wellness.

The Village Councils has alternatively used its budget to renew its assets which are being provided to the residents as and when required as part of its civic program.

(ii) Expenses

The Details of expenses for year 2021/2022 for Village Councils are as below:

Sports Welfare & Civic Activities	69%
Maintenance of Assets & Playfields	14%
Utilities	8%
Others	9%



It can be observed from the above expenditure chart that Sports, Welfare & Civic Activities remains the main concern of Village Councils as 69% of its total expenses is on Sports, Welfare & Civic Activities. This implies that the main objective of Village Councils is to enhance the well-being of the inhabitants.

(iii) Number of Village Councillors

As at date, The 16 Village Councils within the District of Moka have a total of 144 Councillors (9 for each village) serving their Councils with the aim of improving the general welfare of the inhabitants.

THE DISTRICT COUNCIL OF MOKA
ORGANIZATIONAL SET UP - ALL DEPARTMENTS

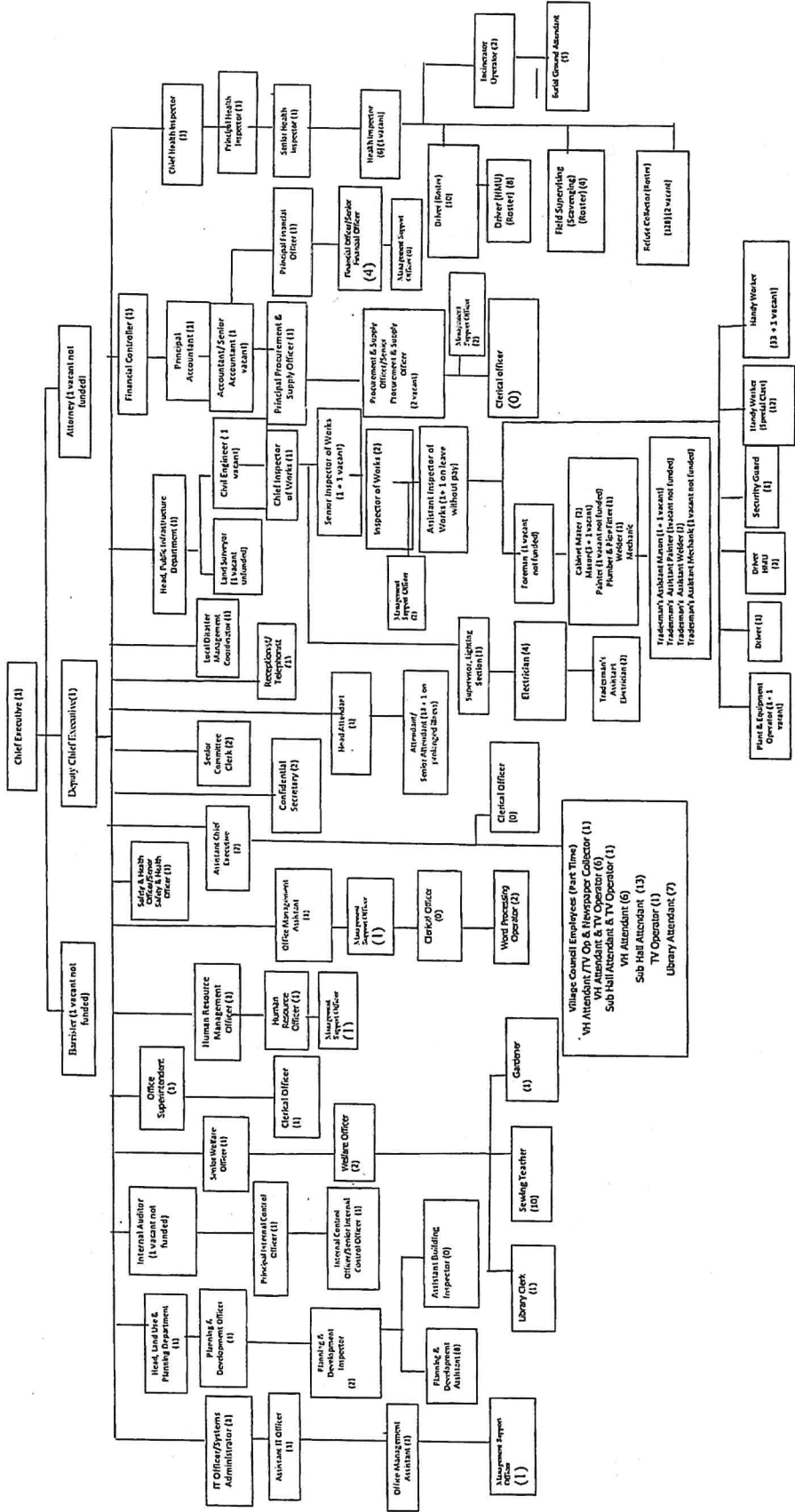


Figure 1

LIST OF HEADS OF DEPARTMENTS/SECTIONS FOR FINANCIAL YEAR 2021/2022

Name	Designation
Mr. G.N. RAMANJOOLOO	Chief Executive
Mr. N. MIGALE	Deputy Chief Executive
Mrs. M.B. ARMOOGUM	Financial Controller
Mr. A. SOOKUN	Head, Public Infrastructure Department
Mrs. G. LUTCHOOMAN – BIKOO	Human Resource Management Officer
Mrs. F. OOZEER	Assistant Chief Executive
Mr. D. NUCKCHEDDY	Assistant Chief Executive
Mr. K.A. THAGALEE	Acting Assistant Chief Executive
Mr. J. LOBIN	Chief Health Inspector
Mr. B.A. BEEDASY	Head, Land Use and Planning Department
Mr. J. RAMMAH	Chief Inspector of Works
Mr. C. RAMESSUR	IT Officer/Systems Administrator
Mr. T. AUCKEL	Senior Welfare Officer
Mrs. S. DAJEE	Principal Internal Control Officer
Mr. T. PAVADAY	Safety & Health Officer/Senior Safety & Health Officer

THE ADMINISTRATION DEPARTMENT

The Administration Department comprises of the following section:

1. **The HRM Section**
2. **Committee Section**
3. **The Internal Audit Section**
4. **The Information Technology Section**
5. **Registry**
6. **Procurement Section**
7. **Health & Safety**

(1) HUMAN RESOURCE MANAGEMENT SECTION

The Human Resource Management Section plays an important role in an organisation. It ensures the efficient and effective delivery of services to the inhabitants.

All industrial relation, staff discipline, appointments and retirement of Council's employees are dealt by the Human Resource Management Section.

It also caters for the training needs of employees as well as looks into the Safety and Health requirements of different grades of workers during their day-to-day activities as stipulated in the Occupation Safety and Health Act.

The District Council of Moka has an establishment of 339 employees including staff, manual grade and part-time employees.

(2) COMMITTEE SECTION

The Committee Section is responsible for the decision making process of the Council. Its responsibilities are mainly to convene meetings of the Council and Committees, to prepare Committee papers, to take notes of meeting during their holdings and to draft minutes of proceedings of Committees for adoption and implementation of decisions after.

During Financial Year 2021/2022, the following Committees have been held:

Committees	No. of Meetings held during Financial Year 2021/2022
Council Meeting	22
Executive Committee	52
Permits and Business Monitoring Committee	52
Procurement Committee	59
Planning Monitoring Committee	7
Ad Hoc Finance Committee	Nil
Public Health Committee	Nil
Public Infrastructure Committee	Nil
Welfare Committee	1

(3) INTERNAL AUDIT SECTION

Internal Audit and internal control are important elements of good financial management. There exists an Internal Audit Section at The District Council of Moka which is under the responsibility of the Administration Department, headed by a Principal Internal Control Officer and assisted by an Internal Control /Senior Internal Control Officer.

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

An internal audit plan is prepared at the start of the financial year to cover the core activities of the Council and to ensure that the characteristics of good governance is adhered to i.e. accountability, discipline, transparency, independence and reliability of financial and operational processes.

During Financial Year 2021/2022, duties pertaining to this Section were allocated to Audit Staff in order to meet the Council's aims, objectives and targets. Despite the limited resources available in terms of staffing, it is worth mentioning that the overall objectives of this Section were achieved in the most efficient and effective manner.

AUDIT PLAN FOR FINANCIAL YEAR 2021/2022

- Cash and Cheque collection /deposit to bank
- Random check of Bank Reconciliation/asset register/vote book for Village councils
- Fixed Assets for Village Councils /Physical check done randomly
- Post audit check of Payment Vouchers for District and Village Councils
- Sample check of Overtime/Allowances/salaries/Deductions/Job Card on Council Project Management System/GP report .
- Random check of payroll/cash collection /inventory store on EBIZ system/MOLG system.
- Mileage Allowance/travelling/odometer reading
- Special Instruction Form from HR for payroll transactions
- PRB 2021 salary conversion/changes to payroll salary/pensions/bonus payable
- End of Year Bonus
- Refund of yearly unutilized Sick Leaves
- Annual increment/compensation/uniform allowance
- Computation of passage benefits/Assignment of duties/Car loan
- Computation of retirement benefits and gratuities.
- New Appointment/Transfer/Resignations
- Annual inventory store & non store items/office
- Assist in the opening of tender/quotation box
- Random check on Tendering Exercise for RFQ
- Vetting of car loan agreement
- Check applicable rate for all sources of income
- Verification of payments using the in-house new CPM system.
- Using Council Project Management to view photos of all capital projects & minor works to get an overview of the implementation of the projects from handing over of site up to completion of work.
- Site Visit on Capital Projects and Physical Check on a sample basis on material assets purchased

- Update of working paper file as per National Audit Office recommendations
- Verified Log Book Diesel /request for repairs of vehicles with updates on Fleet Management system
- Advertising and Publicity fees
- Burial /crematorium fees
- Records of leaves
- Drawing of lots for allocation of food stalls
- Residential, Commercial, Industrial, Morcellement Application for Building and Land Use Permit (BLUP) verified randomly.
- Special Instruction Form for penalty fees prior to issue of BLUP.
- Attend Disciplinary Committees /Departmental Board/Audit Committee.
- Drafting reports on audit findings
- Working sessions for PRB 2021 recommendations and drafting a joint summary with all Heads of Department
- Board of Survey for unserviceable assets/ tyres
- Special Assignment / Inquiry by Chief Executive
- Follow-up on National Audit Office /Audit Committee/PPO recommendations and preparing timeline for MSB ISO 9001:2015

A documented and approved risk management policy and risk assessment was designed by the Internal Audit Section and submitted to the National Audit Office.

During Financial Year 2021-2022 approximately fifteen (15) reports from the Audit Section were forwarded to the Chief Executive on the above areas which were covered on a sample basis. Findings and recommendations were reported in a timely manner.

An Audit Committee has been set up at The District Council of Moka to give due consideration to laws and Regulations, the national code of corporate governance, and any other applicable rules as appropriate. Several reports on risky areas were forwarded to Heads of Departments concerned for their follow-up action.

A Procurement Compliance Audit was carried out by the Procurement Policy Office (PPO) to evaluate the procurement structure and recommendations were proposed to enhance the existing system.

A Performance Review Committee has been set up to monitor the performance of contractors.

A System Process Audit was carried out on the Council Project Management system (a tailor made software) and a draft report submitted :

(4) INFORMATION TECHNOLOGY SECTION

The District Council of Moka has embarked on an innovation road map (I-Council) with the aim to provide services effectively within the least possible cost. During this endeavour, all processes have been looked into and have been rationalized by using latest Information Technology tools adapted to the Council's services. Moreover the tools and methods that have been used have led to innovative policies and mechanisms that address gaps and challenges in social, economic, and environmental sectors including the use of GIS platforms, GPS and drone technologies, electronic project management system as well as the Internet of Things. The IT Section with the assistance of other employees of other departments are fully involved in these processes.

(5) THE REGISTRY SECTION

The Registry is the nervous point of the Administration Department where all mails are from public and private organizations, NGOs, etc. are being received, registered and channeled to all concerned departments for replies and implementation.

It is also responsible for filing of all documents and mails to be used as archives for the Councils.

The Section is assisted by Word Processing Operators for all outgoing mails which have amounted to 1098 in 2021/2022.

(6) THE PROCUREMENT SECTION

As per the Public Procurement Act, the Procurement Section of the Council is responsible for all procurement of goods and services of the Council which consist of:

- Preparation of bid documents
- Calling for direct procurement, request for quotation, restricted bidding, open advertised bidding and expression of interests
- Opening of bid documents
- Award of Contracts
- Preparation of Procurement Plan/Annual Tender

In year 2020/2021, the following bids have been awarded:

- | | | |
|--|---|----|
| ➤ Direct Procurement | : | 96 |
| ➤ Request for Quotations/Restricted Biddings | : | 64 |
| ➤ ONB | : | 6 |

THE FINANCE DEPARTMENT

The Finance Department is responsible for:

- the collection of all revenues accruing to the Council and for effecting all payments including salaries to its employees
- effecting all purchases by the Council
- preparing the yearly Estimates and yearly Financial Statements for submission to the Ministry and the Audit Department respectively
- the overall financial administration of the Council providing financial advice, financial information and exercises financial control on all financial transactions

The Department consists of the Income, Expenditure, Payroll and Stores Sections.

The Finance Department consists of the following sections: -

- ~ *Income*
- ~ *Expenditure*
- ~ *Payroll*
- ~ *Stores/ Procurement*

The activities of the District Council are financed from:

- Grant in Aid to finance recurrent expenditure
- Trade Fees
- Market Stalls Fees
- Building and Land Use Permit Fees
- Advertising Fees amongst others
- Capital Grants from Government to finance projects

THE LAND USE AND PLANNING DEPARTMENT

The Land Use and Planning Department is set up under Section 67 of the Local Government Act (LGA) 2011 (as subsequently amended) and is commonly known as the Planning Department. It consists of 12 persons namely the Head of Planning and Land Use Department, 1 Planning and Development Officer, 2 Planning and Development Inspectors and 8 Planning and Development Assistants.

FUNCTIONS OF THE PLANNING DEPARTMENT

One of the important functions of the Land Use & Planning Department is to receive and process applications for Building and Land Use Permit (BLUP), Outline Planning Permission (OPP) as well as those for installation of Motors/Engines and to make recommendations to the Permits and Business Monitoring Committee (PBMC). BLUP and OPP are issued for the different types of developments which are summarised as follows:

1. Parcelling of land such as excision and division of land among heirs and ascendants/descendants
2. Residential
3. Boundary wall
4. Commercial
5. Industrial
6. Sui Generis
7. Workshop
8. Social such as Place of Public worship
9. Change of use from one economic activity to another

Other functions of the Land Use & Planning Department include the following:

1. To investigate complaints and illegal developments
2. To Initiate legal proceedings at the level of District Court, Intermediate Court and Supreme Court
3. To advise applicants on land use matters

4. To represent the Council in Morcellement Board, Land Conversion Permit, EIA/PER Committees amongst others
5. To submit views to the Valuation Department and Ministries for assessment of property
6. To attend the Environment and Land Use Appeal Tribunal (ELAT) in respect of appeal cases
7. To submit clearance/No Objection letter prior to accept any payment of Trade fee for any economic activity
8. To effect ex-post control

PROCESSING AND DETERMINATION OF APPLICATIONS

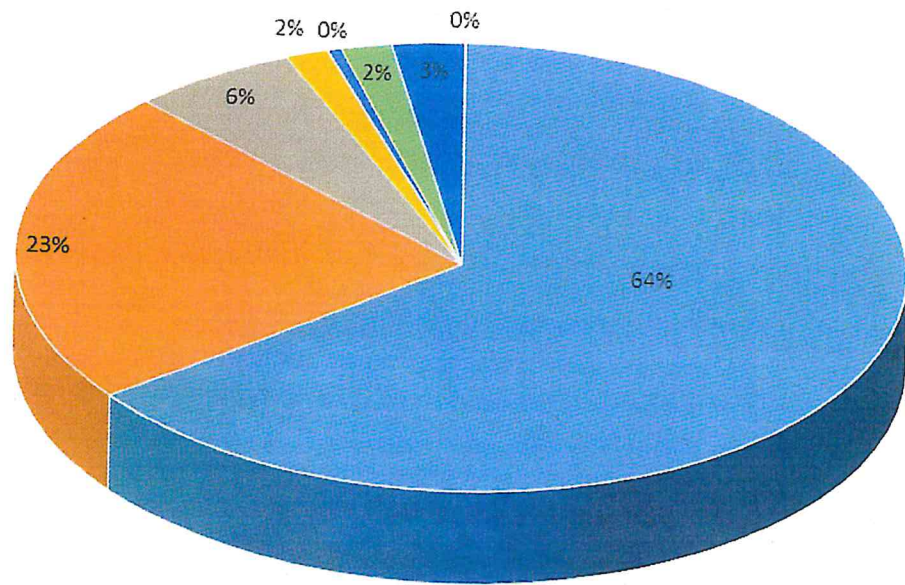
The District development is controlled through GIS technology and now applications are processed using GIS Maps and archiving. This has brought new effectiveness in the administrative and technical processes in dealing with applications. Marked improvement has been noted in handling of documents, archiving and applications assessment time and accuracy. GIS technology has given a new dimension to assessment by allowing the viewing of the application in an actual map and all documents uploaded in the system are viewable concurrently.

APPLICATIONS APPROVED / REJECTED

In the year 2021/2022, the Land Use and Planning Department has successfully entertained 2,145 BLUP applications for different categories details of which are hereby summarised in the table below.

PERMIT TYPE	CLUSTER	APPROVED	REFUSED	IN PROGRESS	TOTAL
BLUP1	Residential	777	399	204	1380
BLUP2	Morcellement	184	187	120	491
BLUP3	Commercial	32	72	28	132
	Industrial	4	19	10	33
	Residential	3	5	3	11
	Services	15	18	7	40
	Sui Generis	15	32	10	57
	Outline Planning Permission	1	-	-	1
Total		1031	732	382	2,145

Percentage of Application received during Financial Year 2021-2022



- Residential
- Morcellement
- Commercial
- Industrial
- BLUP3 Residential
- Services
- Sui Generis
- Outline Planning Permission

THE PUBLIC INFRASTRUCTURE DEPARTMENT

The Public Infrastructure Department is one of the important departments in the Organizational Structure of the Council and is the executing arm of the Council for the implementation and management of projects including maintenance of assets such as roads, drains and street lighting.

The Public Infrastructure Department is mainly responsible amongst others for the following services:

- Construction and Maintenance of Non-Classified Roads;
- Construction and Maintenance of surface water drains along Non-Classified Roads;
- Construction, Care, Maintenance and Improvement of Public Lighting in the Towns, including Motorways and Main Road;
- Maintenance of Traffic Signs and Roadmarking, including Nameplates on Non-Classified Roads;
- Design, Supervision and Management of Building and Civil Engineering Projects undertaken by in-house labour or Contractors;
- Repairs and Maintenance of Fleet of the Council's vehicles and Plants;
- Processing of Building and Land Use Permits and Morcellement Applications;
- Fixing of Decorations for Social, Sports and Religious Activities;
- Implementation and Maintenance of Infrastructural Projects related to Buildings, Roads, Bridges, Drains, Pavements, Lighting, Playgrounds, Sports Grounds, Social Halls, Traffic Centres, Markets, Fairs, Crematoriums, Public Libraries, Green Spaces, Gardens and Playgrounds, etc;
- Maintenance of all Infrastructural Assets of the Council;

- The main functions of the Public Infrastructure Department are to design and manage Building and Civil Engineering Projects undertaken by in-house labour or Contractors and to ensure adequate maintenance of existing assets.

The overall management and discipline of staff of the department rest on the Head, Public Infrastructure Department. The overall control and supervision of all operations is done by the Chief Inspector of Works.

The Head, Public Infrastructure Department and Chief Inspector of Works advise the Council on engineering matters and the implementation and application of the relevant legislations including the Roads Act, the Building Control Act and the Local Government Act.

LIST OF VEHICLES AND EQUIPMENT

SN	TYPE OF VEHICLE	NUMBER
1	Lorries for conveyance of materials and employees	3
2	Tipper lorries for scavenging service	3
3	Compactor lorries for scavenging service	8
4	Street lighting lorries	2
5	Roller	1
6	Bitumen lorry	1
7	Van 4 x 4	1
8	Bus 60 seater	1
9	Executive Car	1
10	Roller	1
11	Bitumen Sprayer	1
12	Backhoe Loader	1

THE PUBLIC HEALTH DEPARTMENT

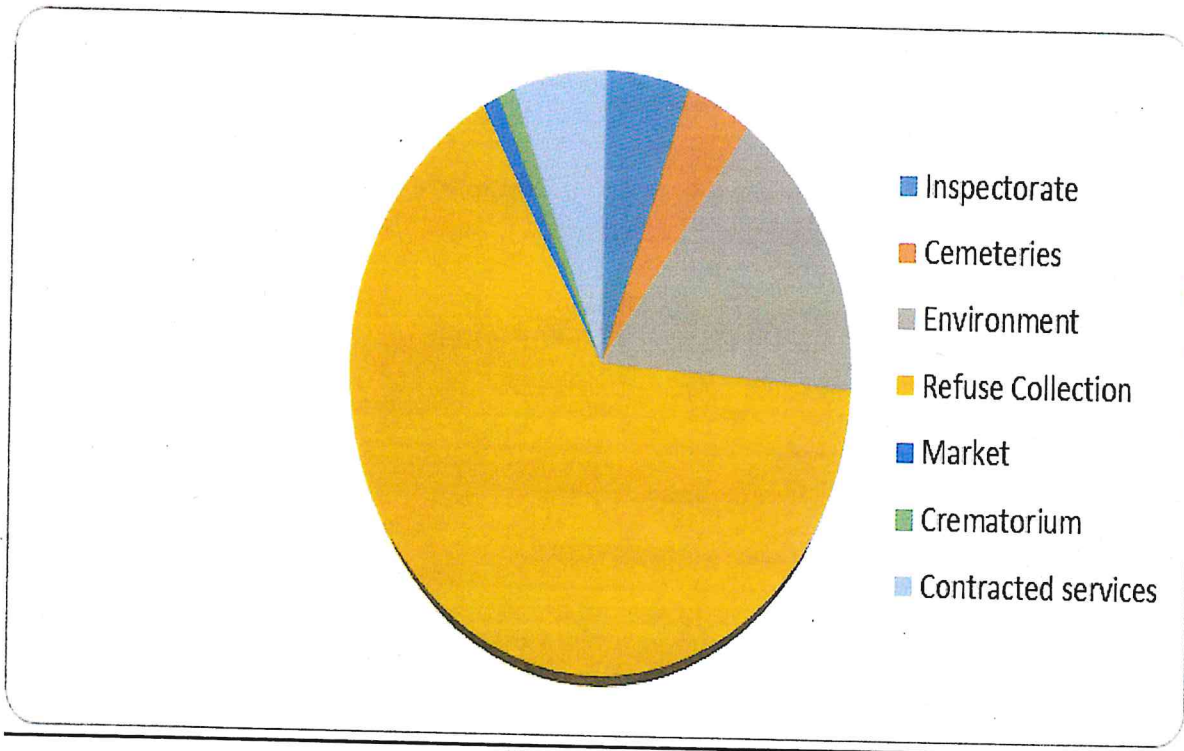
INTRODUCTION

The public health department has the overall responsibility for the creation and maintenance of a good living environment in the Council area.

The main duties of the Public Health Department are:

1. Refuse collection
2. Cleaning and management of overgrown barelands
3. Management of Market and Fairs
4. Management of Cemeteries and Crematorium
5. Sweeping of roads
6. Rodent control
7. Collection of bulky wastes
8. Control of illegal hawkers, and other trades
9. Sensitisation campaigns
10. Enforcement duties
11. Control of pollution

1. Department Manpower



2. Refuse Collection Service

Collection and disposal of residential and commercial refuse, being an essential service, is implemented by the Public Health Department for the enhancement of the living environment in the district and by making it a clean, safe and healthy place for living. The District is thus, divided into thirteen (13) sections and a once weekly service is provided to all the residential, and commercial premises, as well as schools, and other waste generators.



To cater for the smooth running of the scavenging service, the following manpower and vehicle fleet are deployed:

Field supervisor - 5

Refuse Collectors- 105

Lorries – 13 (5 tippers & 8 compactors)

It is to be noted that the service, which is on a 6-day basis, is provided as from 5.30 a.m. and as per an established program of work which is monitored by the Health Inspectorate Cadre.

3. Cleaning of Roadsides

Coupled with the scavenging service, all the roads are swept on a weekly basis in residential areas including no man's land.



4. Environment Team

A dedicated team of 23 Refuse Collectors has been set up for the collection of litters along all the main roads, and bypasses within Council area. Basically, this work is done on a fortnightly basis, as per a variable roster. This team is also responsible for cleaning and mowing works along roadsides, on roundabouts, as well as the 88 green spaces including Health Track, and Recreational Parks.



5. Market and Fair

The Council is responsible for the management of four (4) market/ fairs which are situated at Quartier Militaire, Montagne Blanche, Moka, and Saint Pierre, as follows:

Market/ Fairs	Days of operation	Items offered for sale
Saint Pierre Market Fair	Wednesdays & Sundays	Vegetables & Fruits, Food, Haberdashery, Meat, Fish and Poultry
Quartier Militaire Open Fair	Wednesdays & Sundays	Vegetables & fruits, Food Haberdashery goods, Fish and Poultry
Montagne Blanche Open Fair	Sundays	Vegetables & Fruits, Food and Haberdashery goods
Moka Open Fair	Everyday	Vegetables & Fruits, Food and Haberdashery goods

With the renovation and extension of the present market, the Council has a vision to make it become the preferred shopping area for customers around Mauritius, in terms of commerce and conviviality. Apart from being the local point for shopping in the area, it is also expected to be a major attraction for the tourists as well.



Food Court

6. Cemeteries ,Cremation Grounds, and Crematorium

There are five cemeteries, and 13 cremation grounds within the District Council Area.



The cemeteries are situated at :

- ❖ Montagne Blanche
- ❖ Alma
- ❖ Circonstance, Saint Pierre
- ❖ L'Esperance
- ❖ Saint Julien D'Hotman

Total number of burials carried out for year 2021/2022: **163**

Crematorium

The first Crematorium of the Council is located at Circonstance, Saint Pierre near the existing cemetery. The second one found near Montagne Blanche cemetery is operational as from 4th June 2022. They are modern LPG propelled incinerators, satisfying all the environmental laws.

Number of incineration carried out for year 2021/2022 : **142**

7. Rodent Control

Attention is also given to the control of rodents at susceptible places of the Council area. Each 16 villages are serviced on a twice yearly basis whereby rodenticides are placed along the roads, wastelands bordering main roads and drains, river banks.

Rodent Control at the Market, Fair, and all traffic centres is also done on a weekly basis.

750 kg of rodenticide were used during for year 2021/2022.

8 . Cleaning of wastelands



It is Council's policy to carry out frequent surveys of all barelands found within the limits of the Council and to take appropriate action. Survey which were carried out, led to the identification of 2620 plots of barelands, as follows

- **1156 - known owners**
- **1422 - unknown owners**
- **15 - state land**
- **27 known owners but residing abroad**

Notices were served at regular intervals upon known owners as per the *Eyesore abatement notices under section 89 of the Environment Protection Act 2002* and requiring them to clean and maintain their respective plots of land.

768 notices were served upon known owners for cleaning of their bareland.

276 barelands of unknown owners were cleaned by in-house labour. Priority was given to barelands found within a radius of 200m in residential areas.

In the case of big extent of lands, a strip of about 3m along the roadside and dwellings were cleaned.

9. Traffic Centre



The only traffic centre is located at Saint Pierre, and being a strategic place, it is visited by thousands of commuters, students and members of the public on a daily basis

10. Public Toilets

The Council has provided lavatory facilities to the public and which are located at the following places:

1. Moka Public Car Park (near AMB)
2. Quartier Militaire Bus Stand
3. Camp Thorel near Health Track
4. Saint Pierre Traffic Centre
5. Reduit Traffic Centre

They are open from 6.00 a.m. to 6.00 p.m. on a daily basis. To maintain a high standard of hygiene, cleaning and maintenance works are carried out by private contractors.

11. Environmental Activities

Clean up Campaigns have been organised in collaboration with private entities for promoting The Moka District Council territory into a cleaner and healthier one. Also, embellishment works have been effected at strategic places, such as roundabouts, green spaces etc.



12. Bulky waste Campaign



Bulky waste campaign was carried out during the months of August to November. The inhabitants were informed (through the distribution of flyers) regarding the date of collection, and same were disposed of at both La Laura and La Brasserie Transfer Stations

Number of trips of bulky wastes collected: **169**

Collection of used tyres is done on a 'as & when' required basis from cremation grounds and other individual sites.

Number of used tyres collected and conveyed to recyclers and Landfill Site: **6671**

Waste Data

No of trips of wastes collected and conveyed to Transfer Station: **5859**

Volume of Waste generated: **22,692 tons**

The average volume of waste generated per person per day for year 2021/2022 is approximately

1 kg.

THE WELFARE DEPARTMENT

The Welfare Department caters for the management of welfare activities and organization of social, cultural, civic and sports activities within the District Council's area for the well-being of its inhabitants.

Welfare is a government support intended to ensure that the members of the society benefits from a basic level of well-being through free or subsidized social services and generally geared to ensure physical, social, healthy, safe and financially secured well-being.

Previously, welfare activities at The District Council of Moka, were mostly focused on the organisation of festivities, cultural and sports and minor civic activities and maintenance of sports and leisure amenities and playfields. The advance of new technology and modernization of society has created new avenues of intervention in expanding welfare activities to cater the increasing demand and expectations of its local community members.

Such fields of intervention are environment protection campaigns; field works on several social ills e.g. Road Safety, Poverty Alleviation, Drug and Substance Abuse, Domestic Violence, Poverty Alleviation Campaigns like encouraging Women Entrepreneurship, Sensitization Campaigns against pandemic e.g. Covid-19.

OTHER SERVICES

Maintenance of Playfields, Green Spaces and Leisure Parks. Free coaching for Zumba, Yoga and gym classes.

The Welfare Department always thrive to well maintain cleanliness and regular mowing of playfields such as sports complexes, green spaces, children gardens and the surrounding of its social halls. Despite limited resources, maximum has been done to deliver a satisfactory service to the inhabitants.

The Council is actually responsible for the maintenance of 19 football grounds, 35 children gardens most of them are now with synthetic grasses and 13 volleyball pitches, 8 jogging tracks mainly found at Ripailles, Melrose, L'Agrément, Residence Vignol, Circonstance, Camp Thorel, Nouvelle Decouverte, La Laura Malenga, Dubreuil and Sports Complexes at Vuillemin, Nouvelle Decouverte, Ripailles, L'Agrement, La Laura Malenga, Melrose and Dubreuil. The Council has also innovated the concept of playgrounds, which are now equipped with synthetic grass are now

constructed with modern playfields games. Most of the football ground are being transformed into sports complexes where mini soccer pitches are being added for the comfort of all the inhabitants.

The Council has also put at the disposal of the public 15 indoor gym in most of its Village Hall and 1 regional gym at Quartier Militaire.

REFERENCE LIBRARY

The Council has set up a full fledged modern Reference Library for the region with a collection of over 3000 books in different fields like computer science, medicines, psychology, constructions among others. Moreover, the Council is also registered with the Emerald Insight Website providing access to a large collection of e-books and e-journals.

Computers with internet facilities and photocopy service have been made at the disposal of the citizen to access the Emerald Insight Website and for reference purposes. It is a comfortable and quiet place to study, read and conduct research works.

SOCIAL HALLS

The Welfare Department is also responsible for the management of Social Halls. There are five social/Recreational Halls actually under the responsibility of the Council namely, Professor J. Baguant Social Hall, Petit Verger Multi-Purpose Hall, Bois Cheri Recreational Centre, Moka Village Hall and the Alphonse Ravaton Recreational Shelter. These Social Halls are usually put at the disposal of the public for wedding ceremonies and receptions against payment of related fees to the Council and for activities of Senior Citizens and Women's Association and leisure activities at a reduced cost. Moreover, social halls are provided free of charge to government institutions for holding of official functions and seminars.

OTHER SERVICES PROVIDED BY THE WELFARE

1. Logistics supports such as flags/ chairs, tents and tables are provided to NGO's, Religious Organisations, etc.
2. Entertain distress cases i.e fire cases or flood etc.
3. The District Council Bus also put at the disposal of Associations, Groups, Schools and Senior Citizens for their outings.
4. Financial assistance to Athletes participating in international competitions.

Physical Exercise

Zumba/Yoga classes and regional gyms with professional gym equipment have been provided in all Village Councils to ensure the government motto of healthy inhabitants with the society. Village Councils gyms have an Instructor providing proper training and assistance to the inhabitants.

• SOCIO CULTURAL ACTIVITIES

The Council continues maintaining its long tradition in assisting socio-cultural organisations in the celebration of National Festivals such as Cavadee, Mahashivratri, Ugaadi, Ganesh Chaturthi, Easter Celebration and at the same end helping its inhabitants in fulfilling their spiritual duties.

The Council provides assistance in terms of logistic supports such as road patching works, cleaning and mowing of river banks, places of worships, temporary lighting, spreading of crusher run, placing of flags, decorative lamps and scavenging services through its yearly regional task forces in collaboration with all social cultural associations to better meet their needs and request in performing their cultural/spiritual activities without constraints.

Moreover, a financial grant of Rs 3,000 is allocated to religious bodies as a symbolic contribution of the Council.

A panoply of activities is organized by the Council each year ranging from cultural, recreational, religious among others.

Despite all the challenges faced post pandemic, the Council has been able to maintain the same endeavour in providing services to the community. The budget cut off due the pandemic has not restricted the Council to provide essential services to ease the community. The Council has inaugurated 4 new Sub Halls to enable the local community to benefit from all facilities like indoor Gym, yoga, Zumba and indoor games

GENDER POLICY STATEMENT OF COUNCILS (PART I SECTION 13)

As there is a growing acceptance that gender equality is critical for development, same should be achieved when men and women enjoyed the same rights and opportunities in society, including participation in the socio economic and political activity of the country. The Central Government is committed to the principles of gender equality as stipulated in the Constitution. Subsequently, measures are being taken to boost economic empowerment of the individuals for both men and women.

At the level of local authorities, Section 11 and 12 of the Local Government Act 2011, as subsequently amended stipulates that for Municipal and Village Council Elections "any group presenting more than two candidates shall ensure that not more than two thirds of groups candidates for election are of the same sex". At present at The District Council of Moka, out of 144 Village Councillors, 22 are of female sex, and out of 17 District Councillors, 3 are female.

At the level of administration, gender distribution of human resources for non-manual grade working at Head Office are as follows:

DEPARTMENT	MALE	FEMALE
Administration	21	21
Finance	4	3
Public Infrastructure	4	2
Land Use and Planning	10	1
Public Health	6	4
Welfare	1	2
TOTAL	47	33

As shown above, the female employees are fairly represented and the Council will continue to foster a working environment without gender discrimination.

PART II - CORPORATE GOVERNANCE REPORT 2021-2022

As a Local Authority, The District Council of Moka (DCM) is a body corporate governed by the Local Government Act 2011, as subsequently amended and other relevant legislations and statutory provisions. As such, DCM has adhered to the principles of governance of the National Code of Corporate Governance (2016).

• GOVERNANCE STRUCTURE

As a public service provider, financed mainly by the Central Government, The District Council of Moka is committed to fulfilling its purpose and function in consistence with good governance practices specially with regard to transparency, accountability, efficiency, responsibility and ethics in the use of public funds and in decision making.

The Council headed by a Chairperson is the decision-making body while management headed by the Chief Executive ensures executive of Council's policy, monitoring the day-to-day business and activities of the Council. All activities and functions are exercised honestly and with due care and diligence in the interest of the local community and all stakeholders.

• STRUCTURE OF THE COUNCIL

The structure of the Council is shown in Figure II.

On the political side, The District Council of Moka is composed of 17 democratically elected District Councillors representing the 16 villages of Moka except for Saint Pierre which has 2 representatives. The Council elects a Chairperson and a Vice-Chairperson at regular intervals to lead the business of the Council. All decisions are taken by Council at its meetings, statutory committees and other committees set up by the Chairperson.

According to Local Government Act 2011, all meetings of the Council are held in public except otherwise accepted by the Chairperson.

The number of meeting held for Council and Committee are highlighted in the Annual Report. All Councillors are stood guided by the Standing Orders and Code of Conduct for Councillors as well as Anti-Corruption Policy of the Council and any disclosure of interest by any Councillor is noted in thte minutes of proceedings.

On the management side, besides of advising the Council, the Chief Executive has overall responsibility for administration of the DCM and every officer is responsible to him.

Every department is under his supervision and he ensures that all decisions are implemented in compliance with all legal, financial and regulatory requirments. As a professional and assisted by qualified Heads of Departments the Chief Executive makes certain that officers of the Council are efficiently and effectively discharging their responsibilities in line with good governance practices and according to Code of Conduct for public officers and any deviation may entail to disciplinary measures.

THE STRUCTURE OF THE COUNCIL

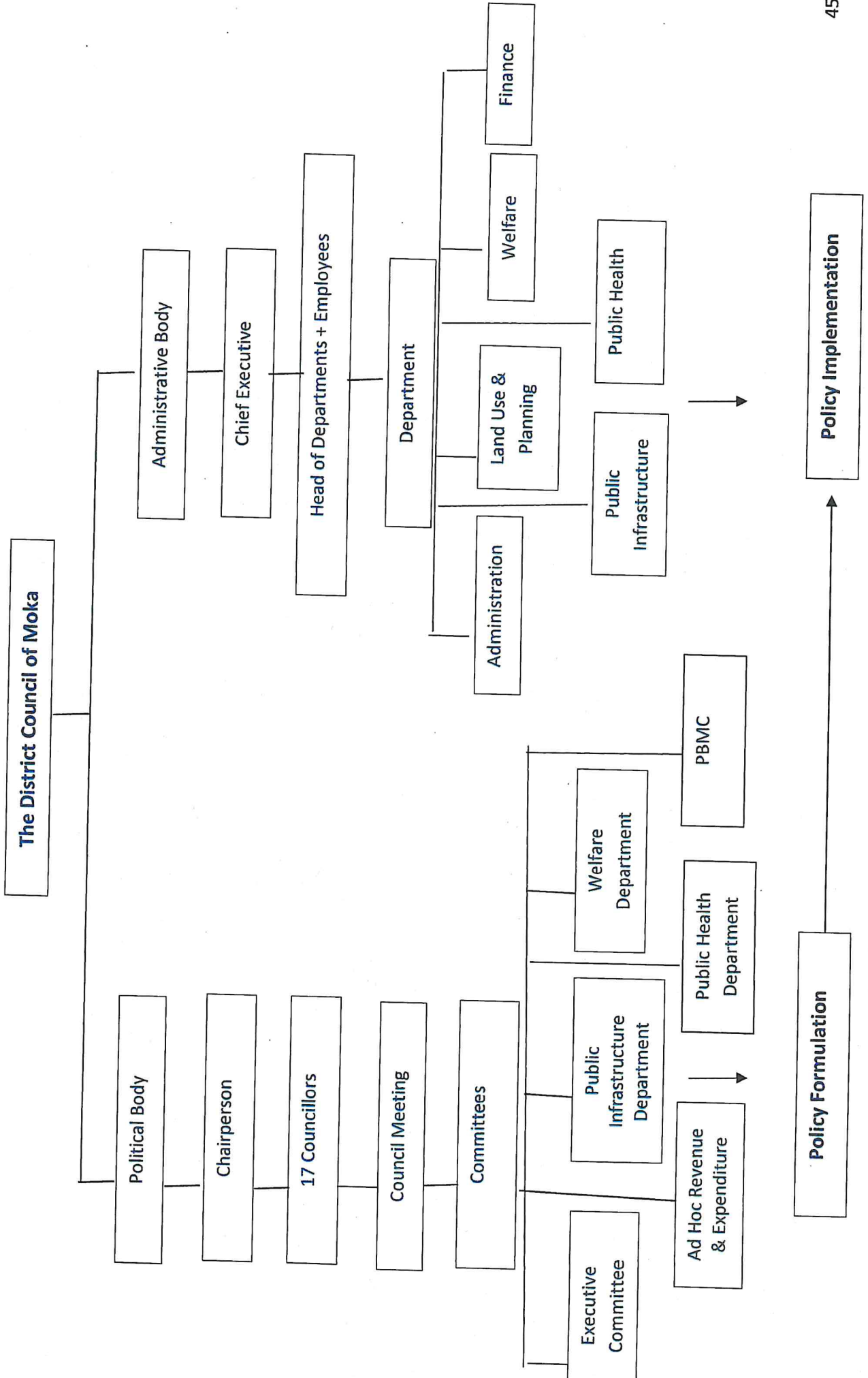


Figure 2: Structure of the Council

- **APPOINTMENT PROCEDURES**

District Councillors are elected by the Councillors of each village to represent them at Council level. The Chairperson appoints members of Committees.

Selection, recruitment and appointment of all officers of the Council are effected by the Local Government Service Commission.

At senior management level, qualification, experience and competence are the most important eligibility criteria for appointment, and as such, the Council relies on the professionalism, integrity and high ethical standards of these local government officers.

- **DUTIES, REMUNERATION AND PERFORMANCE**

Local Government Act Section 24 provides for the duties of a Councillor to act with reasonable care and diligence in performance and discharge of official duties while Section 27 makes provision for a monthly remuneration as prescribed by the Ministry of Local Government and Disaster Risk Management.

The PRB Report caters for the conditions of service and remuneration for the public sector organisations including local authorities. Employees of the Council are remunerated according to prescribed conditions.

- **RISK GOVERNANCE AND INTERNAL CONTROL**

The Council which is responsible for risk governance and management ensures a robust system of risk management at all level of processes and maintains a sound internal control system.

The use of the Council Project Management software englobed almost all transactions carried out by the officers of the Council to render same transparent.

- **REPORTING WITH INTEGRITY**

The Council is presenting its Annual Reprot 2021/2022 that is fair, balanced and understandable covering all important issues and provides necessary information for all stakeholders to be able to assess the Council's position and performance.

A fair financial Performance Report is also being presented that complies with International Financial Standards.

- **AUDIT**

- **Internal Audit**

The Council has an internal Audit Section which is effective and functions independently. Headed by a Principal Internal Control Officer, the section ensures that the Council is efficiently running in compliance with internal control mechanism. It exercises control on the Council's affairs, ensures appropriate procedures, practices are operating efficiently to achieve the objectives set with a view of preventing fraud and malpractice, and ensures reliability of financial and operational processes.

- **Audit Committee**

- **Purpose of Audit Committee**

The purpose of the Audit Committee is to provide a mechanism for giving impartial advice, guidance and recommendations to the Accounting Officer on financial and non-financial matters, to improve accountability and efficiency, promote good governance practice and to assess and mitigate risk over the activities of the Council.

- **Role and Responsibilities of Audit Committee**

The Audit Committee should advise the Accounting Officer on:

- Internal financial control and internal audits
- Risk Management
- Performance Management
- Accounting Policies
- Effective Governance
- Compliance to any laws, regulations and guidelines

The Audit Committee has the responsibility to:

- Submit an Audit Plan annually to the Accounting Officer and ensure that it is timely implemented after approval of the Parent Ministry
- Conduct any investigation
 - Respond to issues/reports raised by the Audit Report and Internal Audit
 - Submit a performance indicators report at end of financial year

External Auditors

In line with Section 136 of the Local Government Act 2011, the Financial Statements of the Council are audited by the National Audit Office.

The Director of Audit shall submit within 10 months of the close of the financial year, the audit report to the Council and the Ministry of Local Government and Disaster Risk Management.

An audit fees of Rs.300,000 is payable to the National Audit Office for audit services.

- **RELATIONS WITH THE PUBLIC AND KEY STAKEHOLDERS**

Open lines of communication are maintained by the Council to ensure transparency and accountability with the local community and other key stakeholders. The District Councillor as representative of his/her village maintains this relationship between the Council and the inhabitants of his village. Besides, there are posting on the website, regular meeting with socio cultural organisations, ONG, private sector and the civil society.

PART III - MAJOR ACHIEVEMENTS

CONSTRUCTION OF AMENITIES

(1) Construction of Côte D'or Football Ground

The Côte D'Or football ground was previously unfenced and have been used as such by the inhabitants for many years. In order to cater for the needs of the inhabitants, the Council decided to equip the playfield with lighting facilities, fencing, cloakroom, covered gradin with access road.

The cost of the projects amounted to Rs 6M. Same was inaugurated by The Honourable Prime Minister on 13 December 2021.

(2) Construction of Camp Thorel Sports Complex and Health Track

The Camp Thorel Sports Complex project and upgraded Health Track consist of the reconstruction of the existing football ground comprising of the extension of the football ground with new fencing, lighting and turfing, construction of a graded seats, construction of a cloakroom, construction of a Mini Soccer Pitch, construction of three petanque courts, reconstruction of the children playground, construction of access road and complete lighting towards health track, construction of kiosks and toilet facilities, upgrading, lighting and fencing of Health Track. It was inaugurated by The Honourable Prime Minister on 22 February 2022.

(3) Construction of Inauguration of Saint Julien D'Hotman Sub Hall

The Saint Julien D'Hotman Sub Hall was inaugurated by The Honourable Prime Minister on 22 February 2022. In the year 2016, to remedy the situation, the Council identified two plots of land of extent 6.3 perches and 10 perches respectively in Edwin Cundasamy Road and the Government proceeded with the acquisition of same for the construction of a Sub Hall and parking area to cater for the needs of the inhabitants of lower part of St Julien D'Hotman. Acquisition of land was made in the year 2019 and the project started in the year 2021. The following services will be provided thereat are a hall that will be used for the dispensing of yoga and Zumba courses, same will also be used for social gathering, meetings of Senior Citizens Association, Women's Association and other activities upon requests, gym, a recreational area with indoor games and a meeting Room.

(4) Construction of Nouvelle Decouverte Sports Complex

The Inauguration of the Nouvelle Decouverte Sports Complex was held on 18 August 2021. The project consisted of the upgrading of the football pitch and covered graded seats, children's playground, mini soccer pitch, health track and flood lighting of the pitches, podium and a petanque court. The Honourable Prime Minister was the Chief Guest of the inauguration.

(5) Laying of Foundation Stone for the Ripailles Mini Sports Complex

The District Council has organized a Laying of Foundation Stone Ceremony of the Ripailles Mini Sports Complex. The land of the Ripailles Mini Sports Complex of a surface area of 1055.25m² belongs to The District Council of Moka. The Ripailles Mini Sports Complex will comprise of a Mini Soccer pitch, a petanque court, parking area and cloakroom. The Estimated Cost of the project is Rs 2.5 million. The Honourable Prime Minister also participated in the Clean-Up Campaign at Ripailles and Laying of Foundation for the Ripailles Mini Sports Complex.

(6) Construction of Railway Square Sub Hall

The Reduit Sub Hall was a much needed amenity for these inhabitants. This Sub Hall consists of one hall which can be used by the senior Citizens and women Association for their meetings, gatherings and social activities. Same will be used to dispense yoga and Zumba classes, a gym, a recreational area with indoor games and meeting room. The Reduit Sub Hall was inaugurated by The Honourable Prime Minister on the 25 May 2022.

(7) Construction of Reduit Sub Hall

Over the years, Reduit was known only as a University Hub. However today with the Metro Project which will connect Curepipe and Port Louis and therefore will become a centre point for the inhabitants of the North, South, East and the West. The inhabitants have been requesting for a Sub Hall since many years. A portion of land was identified for the construction of the Sub Hall so that it can provide for the needs of the inhabitants. This Sub Hall consists of a hall which can be used by the senior Citizens and women Association for their meetings, gatherings and social activities. Same will be used to dispense yoga and Zumba classes. It also includes a gym, a recreational area with indoor games and a meeting room. The Reduit Sub Hall was inaugurated by The Honourable Prime Minister on the 25 May 2022

CIVIC, SOCIO/CULTURAL AND SPORTS ACTIVITIES

(1) Blood Donation

One blood donation can save as many as three lives. Sustainable and quality blood services play a critical role in the health of a society and in preparing for, and responding to, disasters. Blood can be used for lots of different life-saving purposes, including assisting patients undergoing surgery, treating diseases such as anaemia and malaria, caring for patients on chemotherapy and supporting women with complications during child birth.

(2) Mother' Day

Mother's Day is a celebration honouring the mother of the family or individual, as well as motherhood, maternal bonds, and the influence of mothers in society. This year, The Council has to innovate and celebrated Mother's Day on 29 May 2022 at the Podium of Bazaar Saint Pierre with musical performances.

(3) Music Day

World Music Day is celebrated on June 21. The day cherishes the spirit of music, the vibrancy of vocals and the melody of instruments. To mark the World Music Day 2022, the Council has organised a music in collaboration with the Force Vive of Saint Pierre at the Podium of Bazaar Saint Pierre on 26 June 2022.

(4) Workshop on I Council and IT Security

Workshop on I-Council and IT Security was organised on 29 June 2022 at the Professor J.Baguant Social Hall to create awareness among the staffs and District Councillors on I-Council and the IT security measures.

(5) 'Technologi à ou porté'

Two (2) days demonstration on Robotics and 3-D printing was organised on the 14 and 15 May 2022 at the Bazaar Saint Pierre Podium to create awareness on the robotics and 3 D printing.

(6) Lunch for Eid-UI-Fitr Celebration

The Council has collaborated with The Moka Muslim Association has organised a lunch in the context of Eid Celebrations on the 15 May 2022. The Honourable Prime Minister was the Chief Guest of the Function

(7) Inter Village Petanque Tournament

After the two years' period hampered the Covid-19 Pandemi, the Council is launching its first sports activity, a Petanque Tournament (Men and Women) at the District level. For men's participation will be a team of triples and for women it will be a team of double for each village Council participating in the competition. All the sixteen Village Councils in the District Council area will participate in the Competition and no age limit has been set. The Inter Village Petanque Tournament was held on 19 June 2022. The winning teams both Men and Women were offered air tickets to Rodrigues Island to play a friendly match with their Rodrigues Counterpart.

CAPITAL PROJECTS FOR FINANCIAL YEAR 2021/2022

Sn	Location	Description	Value (Rs)
1	Camp Thorel	Excavation for Construction of Covered Drain 4m and 3.5m wide and Upgrading Works of Outlet at Camp Thorel (near Kalimaye)	5,096,000.00
2	Camp Thorel	Construction of Mini Soccer Pitch, Children Garden and Petanque Court at Camp Thorel	1,200,000.00
3	Camp Thorel	Construction of Covered Drain 4m X 2.7m at Camp Thorel (near Kalimaye) under Emergency Procurement - Works Order No. 1	5,259,420.00
4	Camp Thorel	Upgrading of Football Ground and Health Track at Camp Thorel	6,000,000.00
5	Dagotièr	Construction of Drain Network along School Road and Lateral, Lower Dagotièr-Phase II - Works Order No.1	3,502,066.50
6	Dagotièr	Upgrading of Gym and Sports Infrastructure at Dagotièr	3,000,000.00
7	Dagotièr	Dredging, Cleaning and Carting of Debris of Rivulet from Radhay Road to Tributary leading to Caleran Bridge at Dagotièr	1,500,000.00
8	Dagotièr	Construction of Drain at L'Assurance, Dagotièr	2,000,000.00
9	Valetta	Construction of Covered Drain and River Training at Valetta – Works Order No.1	2,043,449.40
10	Dubreuil	Dredging, Cleaning and Backfilling at Camp Boolell, Dubreuil	3,500,000.00
11	Esperance	Construction of Rock Revêtement and Stone Masonry Wall at River Françoise, L'Esperance	5,000,000.00
12	La Laura Malenga	Desilting of Watercourses In the Region of La Laura	4,347,826.00
13	La Laura Malenga	Dredging, Cleaning and Carting of Debris of Rivulet from Malenga to La Laura behind Venkateshwara Mandiram	1,500,000.00
14	L'Avenir	Construction of Drain Network near Mosque and Cemetery Road, L'Avenir	7,000,000.00
15	L'Avenir	Construction of Open Drain with Blue Basalt Masonry Wall at L'Avenir 2021	3,200,000.00

Sn	Location	Description	Value (Rs)
16	Beau Bois	Upgrading of Drain, Construction of Shelter and Auxiliary Works at L'Avenir near Beau Bois Mosque	4,200,000.00
17	Beau Bois	Construction of Drain at Beau Bois Mosque through Premises	4,000,000.00
18	Beau Bois	Construction of Drain near Chady Lane, Beau Bois	3,140,580.00
19	Moka	Construction of Cloakroom, Gradin, Petanque Court and Levelling of Football Pitch at Moka	2,500,000.00
20	Moka	Construction of Bridge at Bois Cheri, Moka	12,500,000.00
21	Moka	Upgrading of Church Yard at Moka	1,200,000.00
22	Moka	Upgrading Work at Maharashtra Bhawan, Reduit	2,270,000.00
23	Moka	Construction of Sub Hall at Reduit	3,000,000.00
24	Nouvelle Decouverte	Completion of Football Ground at Nouvelle Decouverte	6,000,000.00
25	Nouvelle Decouverte	Labour for Construction of Podium and Auxiliary Works at Nouvelle Decouverte	1,200,000.00
26	Montagne Blanche	Upgrading of Football Ground at Petit Paquet, Montagne Blanche	5,400,000.00
27	Montagne Blanche	Completion Works at Montagne Blanche Incinerator	3,000,000.00
28	Providence	Upgrading of Leisure Park, Children Garden and Gym at Providence	4,000,000.00
29	Quartier Militaire	Completion Works at Quartier Militaire Market	9,000,000.00
30	Quartier Militaire	Construction of Retaining Walls with Blue Basalt Stones at Quartier Militaire Leisure Park	3,000,000.00
31	Quartier Militaire	Construction of Fencing at Leisure Park Quartier Militaire	5,000,000.00
32	Quartier Militaire	Construction of Drain at Betuel Road, Quartier Militaire [Relaunch of 218/2020]	5,300,000.00
33	Quartier Militaire	Construction of Drain at Pope Hennessy Street, Vuillemin	5,000,000.00
34	Quartier Militaire	Construction of Multipurpose Building in Leisure Park	15,000,000.00
35	Quartier Militaire	Upgrading of Cemetery at Alma	2,000,000.00
36	Quartier Militaire	Creation of Leisure Park at Quartier Militaire	17,000,000.00
37	Quartier Militaire	Construction of Drain Network at Vuillemin, Quartier Militaire	15,307,500.00
38	Quartier Militaire	Construction of Parking at Quartier Militaire	4,000,000.00
39	Quartier Militaire	Construction of Covered Seat, Cloakroom and Toilet at Futsal Court, Quartier Militaire	3,000,000.00
40	Quartier Militaire	Completion Works of Salle De Fête	3,000,000.00

Sn	Location	Description	Value (Rs)
41	Ripailles	Construction of Absorption Drain at Montagne Blanche and Ripailles	2,000,000.00
42	Ripailles	Construction of Drain at at Ttului Road, Ripailles	7,000,000.00
43	Ripailles	Dredging of Rivulet and Construction of Rock Revetment at Ripailles	8,000,000.00
44	Saint Julien D'Hotman	Construction of Culvert Aa St Julien D'Hotman (Bassin Loulou)	4,350,000.00
45	Saint Pierre	Upgrading Works at L'Agrement Kovil	2,000,000.00
46	Saint Pierre	Construction of Multi-Purpose Building at Petit Verger, Saint Pierre	10,000,000.00
47	Saint Pierre	Reconstruction of Sub Hall at Circonstance, Saint Pierre	1,500,000.00
48	Saint Pierre	Construction of Drain at Avenue Plymouth Saint Pierre	4,000,000.00
49	Côte D'Or	Construction of Drain at Côte D'Or	2,000,000.00
50	Côte D'Or	Upgrading of Football Ground at Côte D'Or	5,000,000.00
51	Côte D'Or	Upgrading of River Sides at Camp Auguste, Côte D'Or	3,000,000.00
52	Within District Area	Construction of Absorption Drains Within District Council Area	5,000,000.00
53	Within District Area	Construction of Building for Incinerator	8,000,000.00
54	Within District Area	Construction of New Roads with Premix Asphalt	5,000,000.00
55	Within District Area	Emergency Work - Cleaning of Drain	8,900,000.00
56	Within District Area	Supply and Commissioning of Gym Equipment	5,000,000.00
57	Within District Area	Supply and Laying of Floor and Wall Tiles in District Council Buildings for Financial Year ending 30 June 2021	5,000,000.00
58	Within District Area	Construction of New Roads in Constituency No 10	6,000,000.00

PART IV – FINANCIAL PERFORMANCE



4.0 FINANCIAL HIGHLIGHTS

The Council has been authorised to incur expenditure up to a total amount of Rs 296,234,590 for the financial year 2021-2022

REVENUE

The major source of revenue of the Council is from the Grant-in -Aid received from the Government of Mauritius. The Council has internally generated revenue in the form of Trade fees collected from Trade operators, Rental of Market Stalls, Building and Land Use Permit, Burial Fees, Bus Toll Fees, Advertisement Fees and other miscellaneous income such as rental fees for reception halls amongst others.

REVENUE COLLECTION FOR THE FINANCIAL YEAR 2021-22

The diagram below illustrates the revenue received during the financial year 2021-22.

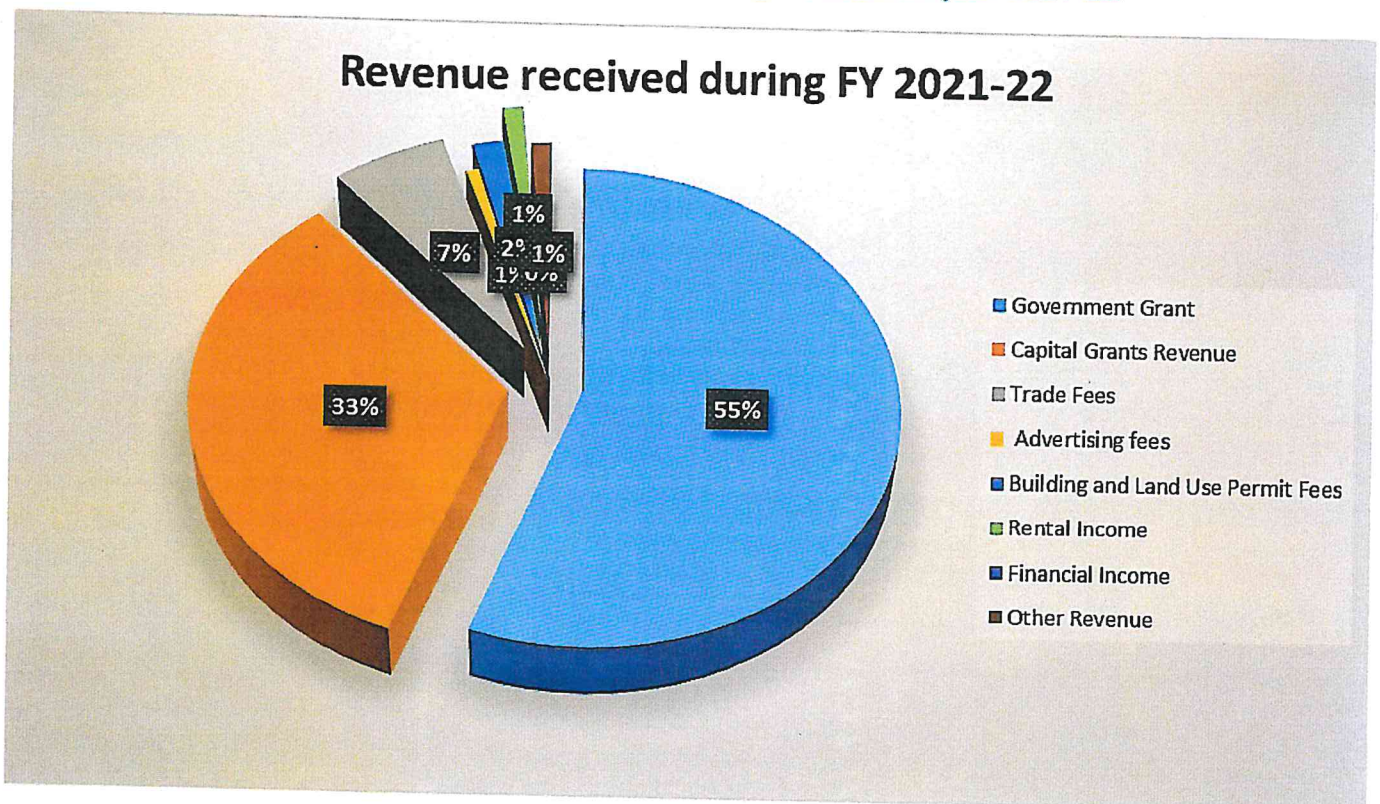


Figure 3: Revenue received during Financial Year 2021-22

EXPENDITURE FOR FINANCIAL YEAR 2021-22

The picture below illustrates the expenditure during the financial year 2021-22.

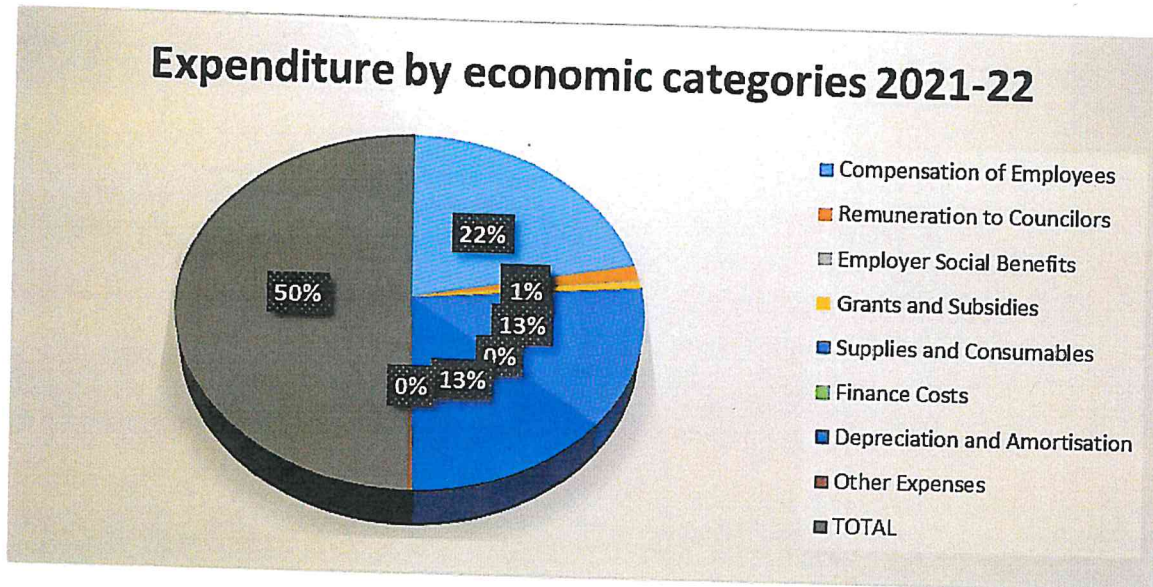


Figure 4: Expenditure for Financial Year 2021-22

4.1 STATEMENTS OF REVENUE AND EXPENDITURE

The Statement of Revenue provides a summary of revenue budgeted for the financial year and actual collection for the period.

REVENUE	ESTIMATES 2021-2022 (MUR)	ACTUAL 2021-2022 (MUR)
Government Grant in Aid	251,924,382	251,760,382
Trade Fees	22,705,625	31,308,500
Building and Land Use Permit Fees	7,872,456	8,326,736
Rental Income	5,924,528	5,720,547
Advertising Fees	1,518,875	3,311,725
Financial Income	200,000	188,193
Burial and Incineration Fees	338,150	356,250
Bus Toll Fees	180,000	180,000
Other Income	2,315,897	5,312,639
NEF Financing	2,000,000	-
Sub Total	294,979,913	306,464,972
Transfer from Passage Fund to paid Passage Benefit to employees	-	1,648,643
Interim Allowance	-	2,106,000
Contribution Sociale Generalisee	-	4,989,876
TOTAL	294,979,913	315,209,491

Table 1: Comparison of Budget and Actual Revenue

STATEMENT OF EXPENDITURE

The statement of expenditure provides a summary of total expenditure by sub head and economic categories incurred by the Council during the fiscal period.

HEAD/ SUB-HEAD EXPENDITURE	ESTIMATES 2021-2022 (MUR)	ACTUAL 2021-2022 (MUR)
ADMINISTRATION AND FINANCE		
Compensation of Employees	57,516,403	51,585,996
Remuneration to Councillors	11,278,564	10,770,248
Goods and Services	11,252,958	10,578,700
Subsidies/ Grants/ Social Benefits	6,647,900	6,010,211
TOTAL ADMINISTRATION AND FINANCE	86,295,824	78,945,155
PROVISION OF STATUTORY SERVICES & OTHER FACILITIES		
PUBLIC INFRASTRUCTURE DEPARTMENT		
Compensation of Employees	37,784,133	34,496,492
Goods and Services	54,124,587	48,148,566
LAND USE AND PLANNING DEPARTMENT		
Compensation of Employees	6,357,900	6,186,181
PUBLIC HEALTH DEPARTMENT		
Compensation of Employees	74,745,794	74,400,542
Goods and Services	20,535,199	17,135,261
WELFARE DEPARTMENT		
Compensation of Employees	5,811,802	5,424,052
Goods and Services	7,656,350	6,271,632
Grant and Social Assistance Benefits	805,000	550,630
TOTAL PROVISION OF STATUTORY SERVICES AND OTHER FACILITIES	207,820,765	272,663,555
Acquisition of Non -Financial Assets	2,118,000	3,981,220
TOTAL EXPENDITURE	296,234,590	276,644,775

Table 2 : Comparison of Budget and Actual Expenditure

4.1.1 ANALYSIS OF CHANGES

COMPARISON OF CHANGES IN INCOME AND EXPENDITURE

The Income Chart below shows the trend in revenue in FY 2021-22 as compared to FY 2020-21

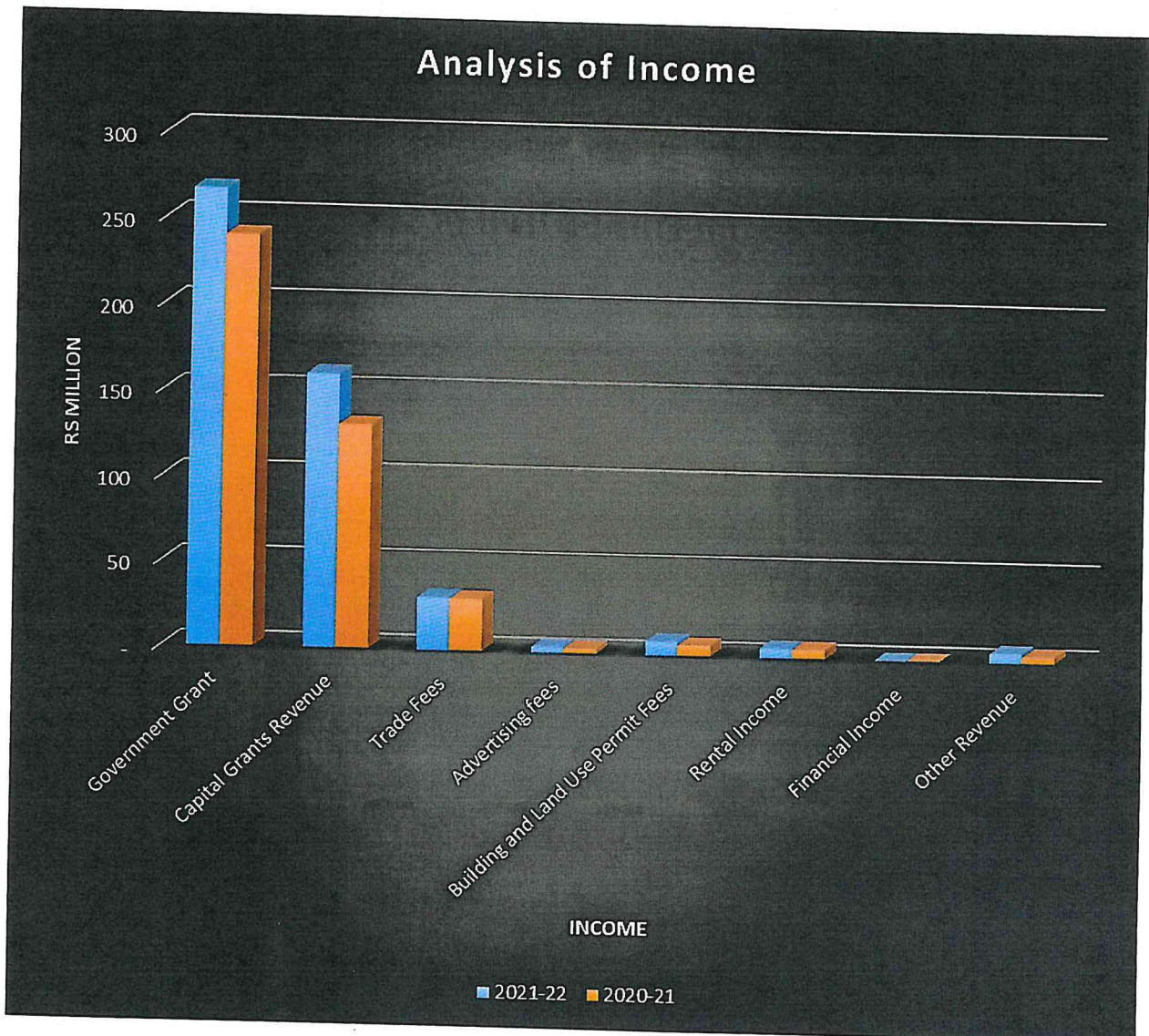


Figure 5: Analysis of Income Financial Year 2021-22 and Financial Year 2020-21

The Expenditure Chart below shows the trend in Expenditure in FY 2021-22 as compared to FY 2020-21

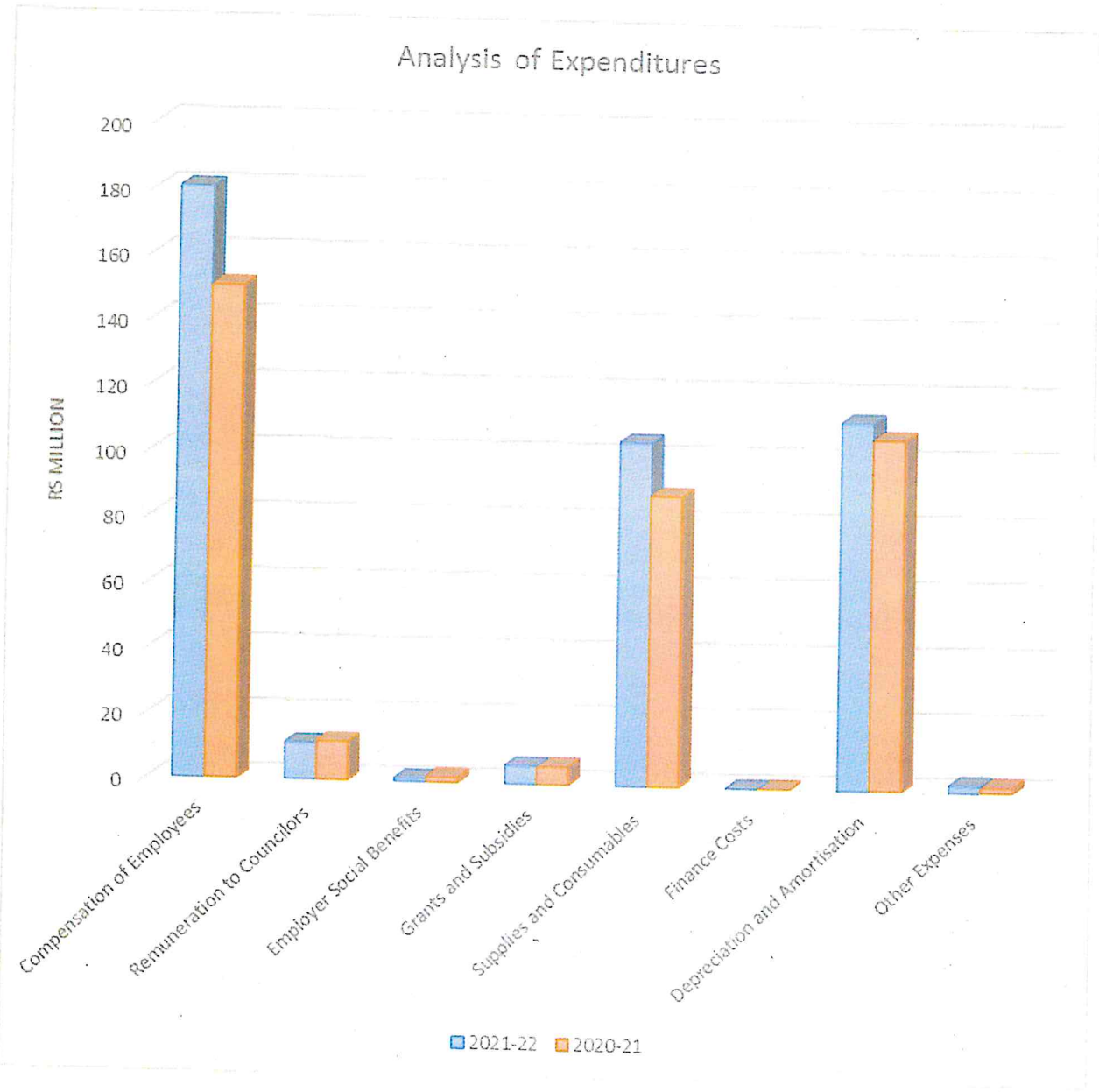


Figure 6: Analysis of Expenditure Financial Year 2021-22 and Financial Year 2020-21

4.2 FINANCIAL POSITION STATEMENT ANALYSIS

The table below depicts a summary of the financial position of the Council

	Financial Year ending 30 June 2022	Financial Year ending 30 June 2021
	MUR	MUR
Current Assets	126,718,158	119,192,491
Non-Current Assets	1,617,382,700	1,576,585,035
TOTAL ASSETS	1,744,100,858	1,695,777,526
Current Liabilities	59,206,568	63,709,808
Non – Current Liabilities	336,085,165	272,791,199
Net Asset/Equity – General Fund	403,296,034	417,724,688
Accumulated Surplus	278,142,863	274,181,608
Revaluation Reserves	667,370,223	667,370,223
TOTAL ASSETS/EQUITY AND LIABILITIES	1,744,100,858	1,695,777,526
Working Capital	67,511,590	55,482,683
Current Asset Ratio: CA/CL	2.14	1.87
Acid Ratio (CA (exc Inventories) - CL	1.78	1.78

**Table 3: Summary of Financial position for Financial Year 2021-22
and Financial Year 2020-21**

4.3 CAPITAL EXPENDITURE – ACQUISITION OF NON -FINANCIAL ASSETS

The Council has spent a total amount of Rs 153.1million on Property, Plant and Equipment including Public Infrastructures for the financial year 2021-22. The amount is categorised as follows:

PROPERTY, PLANT AND EQUIPMENT	FINANCIAL YEAR 2021-22
	MUR
Buildings	16,327,153
Plant, Machinery and Equipment	4,345,309
Asset under Construction	77,880,395
Electronic Equipment	1,154,339
Furniture, Fixtures and Fittings	90,000
Public Infrastructures **	53,286,130
TOTAL	153,083,327

Table 5: Summary of Acquisition of Non-Financial Assets

**Public infrastructures consist of Construction of Roads, Drains, Bridges, Street Lighting Network, Sport Infrastructures among others.

4.4 Funding of Capital Expenditure for Financial Year 2021-22

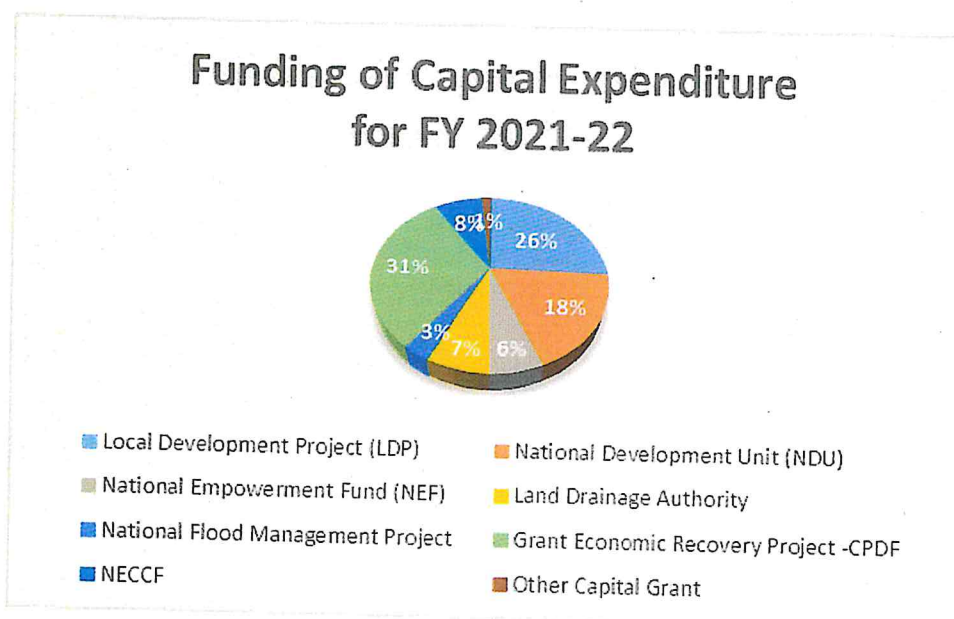
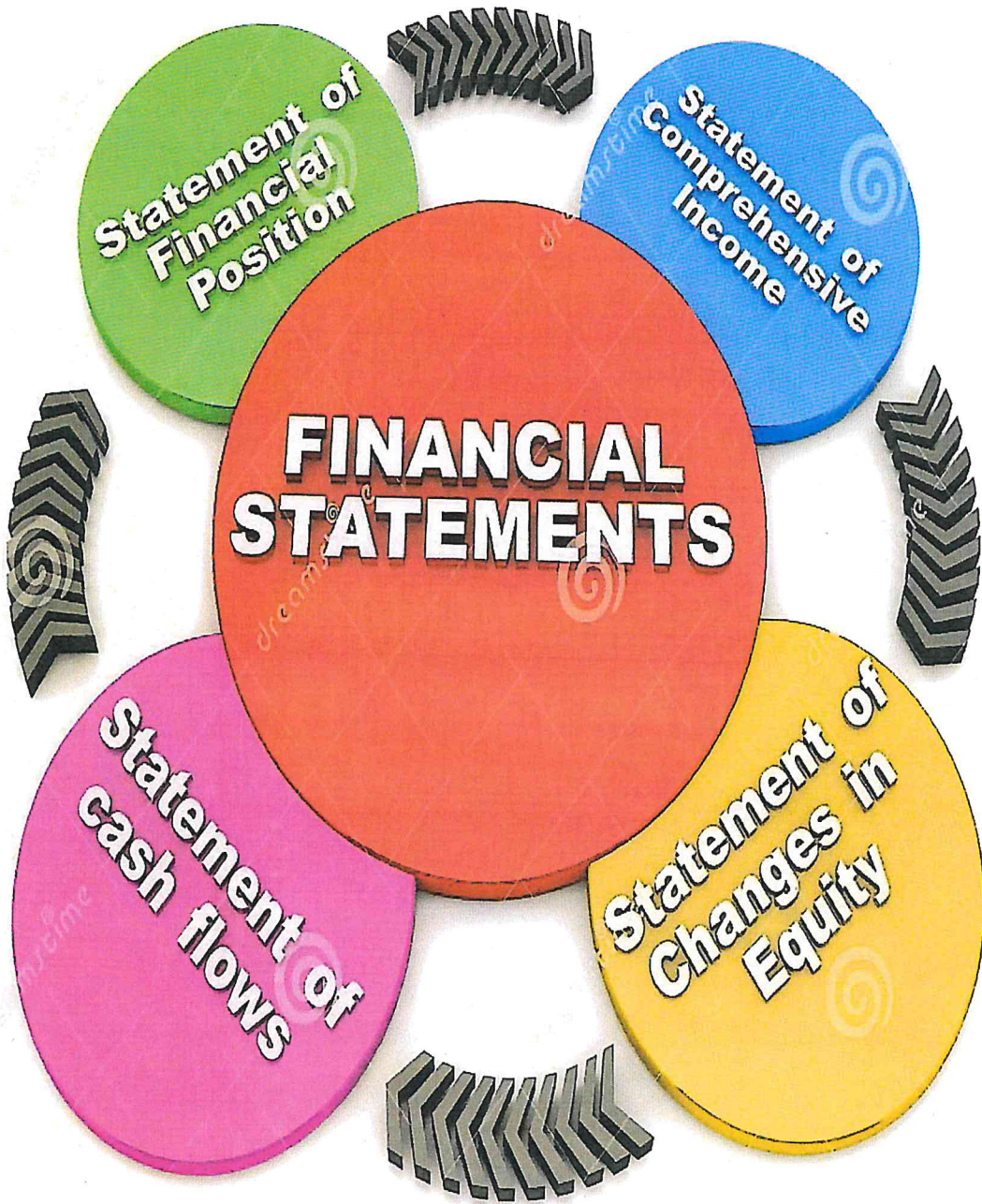


Figure 7: Funding of Capital Expenditure FY 2021-22

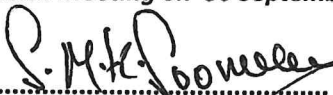


THE DISTRICT COUNCIL OF MOKA
STATEMENT OF FINANCIAL POSITION AS AT 30 JUNE 2022


		30 June 2022	30 June 2021
	Notes	MUR	MUR
ASSETS			
Current Assets			
Cash and Cash Equivalents	4	3,827,472	9,932,102
Receivables From Non-Exchange Transactions	5	5,917,401	9,035,982
Receivables From Exchange Transactions	6	821,090	990,136
Loan and Advances	7	1,000,000	800,000
Investment	8	-	15,000,000
Inventories	9	4,857,310	5,281,157
Capital Grant Receivables	10	110,294,888	78,153,114
Total Current Assets		126,718,161	119,192,491
Non - Current Assets			
Loan and Advances	11	2,815,454	2,654,403
Intangible Assets	12	2,202,067	2,681,929
Property, Plant and Equipment	13	1,612,365,177	1,571,248,703
Total Non - Current Assets		1,617,382,698	1,576,585,035
TOTAL ASSETS		1,744,100,859	1,695,777,526
EQUITY AND LIABILITIES			
Current Liabilities			
Trade And Other Payables	14	8,101,771	4,247,030
Refundables Deposits From Customers	15	17,802,903	19,256,488
Short Term Employment Benefit Obligations	16	7,600,000	5,100,000
Capital Grants Payables	17	25,701,897	35,000,890
Prepayment	18	-	105,400
Total Current Liabilities		59,206,571	63,709,808
Non - Current Liabilities			
Long Term Employment Benefit Obligations	19	58,426,644	55,528,980
Retired Employee Benefits	20	277,658,521	217,262,219
Total Non - Current Liabilities		336,085,165	272,791,199
TOTAL LIABILITIES		395,291,736	336,501,007
Equity			
Net Assets/Equity	21	403,296,033	417,724,688
Accumulated Surplus	22	278,142,867	274,181,608
Revaluation Reserves	23	667,370,223	667,370,223
Total Net Assets/Equity		1,348,809,123	1,359,276,519
TOTAL NET ASSETS/EQUITY AND LIABILITIES		1,744,100,859	1,695,777,526

Notes 1 to 42 form an integral part of these Financial Statements

Approved in Council Meeting on 30 September 2022



 S.M.K Soonarane
 Chairperson



 G.N Ramanjooloo
 Chief Executive

THE DISTRICT COUNCIL OF MOKA

STATEMENT OF FINANCIAL PERFORMANCE FOR THE YEAR ENDED 30 JUNE 2022

		30 June 2022	30 June 2021
	Notes	MUR	MUR
Revenue			
Revenue From Non-Exchange Transaction			
Trade Fees, and Advertising fees	24	34,430,660	33,536,746
Public Contributions and Donations	25	-	-
Government Grant	26	261,840,866	237,136,216
Capital Grants Revenue	27	160,601,978	131,105,520
Contribution Sociale Generalisee	28	4,989,876	3,091,670
Other Revenue	29	4,759,263	3,033,285
Total Revenue From Non-Exchange Transaction		466,622,643	407,903,439
Revenue From Exchange Transactions			
Building and Land Use Permit Fees	30	8,326,736	6,356,709
Rental Income	31	5,576,281	5,346,451
Financial Income	32	163,412	187,792
Other Revenue	33	670,376	726,949
Total Revenue From Exchange Transactions		14,736,805	12,617,902
Total Revenue		481,359,448	420,521,341
Expenditure			
Compensation of Employees	34	179,072,024	150,334,899
Remuneration to Councilors	35	12,782,133	11,872,553
Grants and Subsidies	36	5,621,880	5,446,486
Employer Social Benefits	37	1,110,211	1,574,818
Supplies and Consumables	38	105,011,042	88,712,365
Depreciation and Amortisation	39	112,446,715	107,183,925
Other Expenses	40	2,265,265	1,675,040
Finance Costs	41	134,329	107,651
Total Expenditure		418,443,599	366,907,737
Surplus before other Gains/ Loses		62,915,849	53,613,604
Other Gains/(Losses)			
Gain on sale of assets	42	261,000	-
Surplus for the year		63,176,849	53,613,604

THE DISTRICT COUNCIL OF MOKA

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

	General Fund	Passage Fund	Accumulated Surplus	Revaluation Reserves	Total
	MUR	MUR	MUR	MUR	MUR
Opening Balance as at 01 July 2021	409,376,149	8,348,539	274,181,608	667,370,223	1,359,276,519
Pension Retired employee Benefits- Funded	-	-	(48,975,365)	-	(48,975,365)
Pension Retired employee Benefits- UnFunded	-	-	(10,190,225)	-	(10,190,225)
Adjustment to Audit Fees	-	-	(50,000)	-	(50,000)
Financing of Passage Benefit	-	(1,648,643)	-	-	(1,648,643)
Transfer from Capital Grant	(12,780,012)	-	-	-	(12,780,012)
Surplus for the year	-	-	63,176,849	-	63,176,849
Closing Balance as at 30 June 2022	396,596,137	6,699,896	278,142,867	667,370,223	1,348,809,123

THE DISTRICT COUNCIL OF MOKA
CASH FLOW STATEMENT FOR THE YEAR ENDED 30 JUNE 2022

CASH FLOW FROM OPERATING ACTIVITIES	30 June 2022	30 June 2021
Receipts	MUR	MUR
Trade Fees and Advertising Fees	34,620,225	31,886,736
Government Grants in Aid	261,742,861	221,673,843
Government Capital Grants	100,180,459	101,502,670
Building and Land Use Permit	8,326,736	6,356,709
Rental Income	5,720,546	5,853,126
Finance Income	188,193	163,011
Other Revenue	6,109,889	2,353,049
Total Receipts	416,888,909	369,789,145
Payments		
Compensation of Employees	172,661,359	145,676,768
Remuneration to Councilors	11,278,562	11,872,552
Employer Social Benefits	1,110,211	2,063,642
Grants and Subsidies	6,251,811	5,818,349
Supplies and consumables	97,994,281	81,422,264
Other Expenses	2,016,855	2,833,149
Finance Cost	134,329	107,651
Total Payments	291,447,408	249,794,375
NET FLOW FROM OPERATING ACTIVITIES	125,441,502	119,994,769
CASH FLOWS FROM INVESTING ACTIVITIES		
Purchase of Property, Plant and Equipment	(74,693,643)	(120,179,983)
Proceeds from Sales of Property, Plant and Equipment	-	-
Asset under Constuction	(77,880,395)	(18,831,092)
Advance Car Loan	(1,350,000)	(1,990,000)
Repayment of Car Loan	988,949	752,063
Decrease In Investment	15,000,000	(15,000,000)
TOTAL CASH FLOWS FROM INVESTING ACTIIVITIES	(137,935,089)	(155,249,012)
CASH FLOW FROM FINANCING ACTIVITIES		
Increase in Deposits	6,388,957	294,867
TOTAL CASH FLOW FROM FINANCING ACTIVITIES	6,388,957	294,867
NET INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENTS	(6,104,630)	(34,959,377)
Net Increase/(Decrease) In Cash and Cash Equivalents	(6,104,630)	(34,959,377)
Cash and Cash Equivalents as at 01 July 2021	9,932,102	44,891,478
Cash and Cash Equivalents as at 30 June 2022	3,827,472	9,932,102
Bank Balance at Maubank	45,539	46,839
Bank Balance at ABSA Bank (Mauritius) Ltd	-	270,315
Bank Balance at SBM Bank (Mauritius) Ltd	3,781,933	9,614,948
Cash and Cash Equivalents as at 30 June 2022	3,827,472	9,932,102

THE DISTRICT COUNCIL OF MOKA

STATEMENT OF COMPARISON OF BUDGET AND ACTUAL AMOUNTS FOR THE YEAR ENDED 30 JUNE 2022

	Approved Original Budget 2021-22 MUR	Approved Revised Budget 2021-22 MUR	Actual Amount on Comparable Cash Basis 2021- 22 MUR	Difference MUR
Revenue				
Revenue from Non-Exchange Transaction				
Trade Fees	16,071,852	22,705,625	31,308,500	8,602,875
Advertising Fees	1,700,000	1,518,875	3,311,725	1,792,850
Government Grant in Aid	221,000,000	251,924,382	251,760,382	(164,000)
Funding from NEF	2,000,000	2,000,000	-	(2,000,000)
Other Revenue	125,000	2,175,897	5,178,513	3,002,616
Total Revenue from Non-Exchange Transaction	240,896,852	280,324,779	291,559,120	11,234,341
Revenue from Exchange Transaction				
Building and Land Use Permit Fees	6,000,000	7,872,456	8,326,736	454,280
Bus Toll Fees	135,000	180,000	180,000	-
Rental Income	5,500,000	5,924,528	5,720,547	(203,981)
Financial Income	120,000	200,000	188,193	(11,807)
Burial and Incineration Fees	350,000	338,150	356,250	18,100
Other Revenue	125,000	140,000	134,126	(5,874)
Total Revenue from Exchange Transaction	12,230,000	14,655,134	14,905,852	250,718
Total Revenue	253,126,852	294,979,913	306,464,972	11,485,059
Other Source of Revenue				
Transfer from Passage Fund to finance Passage Benefit paid to employees	-	-	1,648,643	-
Interim Allowance	-	-	2,106,000	-
Contribution Sociale Generalisee	-	-	4,989,876	-
Total Other Source of Revenue	-	-	8,744,519	-
Total Revenue	253,126,852	294,979,913	315,209,491	11,485,059
Expenditure				
Compensation of Employees	144,724,922	180,712,461	173,956,150	(6,756,312)
Remuneration to Councilors	12,093,743	12,782,135	12,782,135	-
Employer Social Benefits	2,500,000	1,347,900	1,110,211	(237,689)
Grants and Subsidies	5,455,000	5,855,000	5,590,380	(264,620)
Cost of Utilities	32,060,000	31,973,700	28,182,437	(3,791,263)
Motor Vehicles Running Expenses	9,925,000	12,803,140	11,390,575	(1,412,565)

THE DISTRICT COUNCIL OF MOKA

STATEMENT OF COMPARISON OF BUDGET AND ACTUAL AMOUNTS FOR THE YEAR ENDED 30 JUNE 2022

Expenditure (Cont)

Repairs and Maintenance	28,170,000	30,485,437	24,461,746	(6,023,691)
Cleaning and Security Services	8,145,000	10,252,518	8,867,467	(1,385,052)
Social, Sports, Welfare and Cultural Activities	4,711,187	3,925,856	3,095,748	(830,108)
Legal and Professional fees	800,000	1,326,124	1,075,524	(250,600)
Finance Costs	150,000	150,000	134,329	(15,671)
Other Expenses	2,262,000	2,502,321	2,016,855	(485,466)
Total Expenditure	250,996,852	294,116,590	272,663,557	(21,453,035)

Capital Expenditure

	MUR	MUR	MUR	MUR
Buildings	-	-	250,000	250,000
Public Infrastructure	-	-	1,168,285	1,168,285
Machinery and Equipment	-	-	1,171,780	1,171,780
Electronic Equipment	2,020,000	2,010,000	645,050	(1,364,950)
Intangible Assets	-	-	-	-
Asset under Construction	-	-	656,105	656,105
Furniture, Fixtures and Fittings	110,000	108,000	90,000	(18,000)
Total Capital Expenditure	2,130,000	2,118,000	3,981,220	1,863,219

Total Payment	253,126,852	296,234,590	276,644,776	(19,589,816)
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Differences are explained in Notes 1.0 to 2.7

Reconciliation of Statement of Comparison of Budget and Actual amounts for the year ended 30 June 2022

Revenue

	MUR
Actual amount on comparable basis as presented in the Budget and Actual Comparable Statement	315,209,491
Basis Difference	
Opening Accruals/Receivables	(5,379,779)
Closing Accruals/Receivables	6,487,774
Other Government Grant	4,439,986
Capital Grants Revenue	160,601,977 *
Actual amount on the Statement of Financial Performance	481,359,448

*The Rs 160.6 M as Capital Grants Revenue represents amount transferred to the Statement of Financial Performance in line with IPSAS 23.

THE DISTRICT COUNCIL OF MOKA

STATEMENT OF COMPARISON OF BUDGET AND ACTUAL AMOUNTS FOR THE YEAR ENDED 30 JUNE 2022

Reconciliation of Statement of Comparison of Budget and Actual amounts for the year ended 30 June 2022

Expenditure	MUR
Actual amount on comparable basis as presented in the Budget and Actual Comparable Statement	276,644,776
Basis Difference	
Openings Accruas/Payables	(1,538,701)
Closing Accruals/Payables	7,354,374
Movement in Inventory	423,844
Movement in Employee Benefit Obligation	3,928,310
Clean up Campaign	2,395,370
Socio Cultural Project	359,281
Dredging , Cleaning and Backfilling	3,680,000
Desilting Water Courses	3,881,250
Depreciation and Amortisation	112,446,715
Recurrent Expenditure made out of Capital and other Grants	12,849,600
Capital Expenditure made out of Recurrent Budget	<u>(3,981,220)</u>
Actual amount on the Statement of Financial Performance	<u><u>418,443,599</u></u>

THE DISTRICT COUNCIL OF MOKA

NOTES TO FINANCIAL STATEMENTS FOR FINANCIAL YEAR ENDED 30 JUNE 2021

Explanation for Difference

1.0 Revenue

1.1 Revenue from Non-Exchange Transactions

1.1.1 Trade Fees

Since January 2020, Trade fees are being collected at CBRD and refunded to the Council. The difference in the amount collected for Trade Fees as compared to Budget is explained by new applications received for new trades at the CBRD.

1.1.2 Advertising Fees

A survey has been carried out and new advertising structures have been placed in the jurisdiction of the council during the financial year thus an increase in fees collected for advertising.

1.1.3 Other Revenue

The increase in other revenue is noted due to the amount collected as penalty fees for illegal construction following new regulations and surcharge on Trade Fees and rental of Market Stalls.

1.1 Revenue from Exchange Transactions

1.2.1 Buildings and Land Use Permit Fees

There has been an increase in Buildings and Land Use Permit Fees during the financial year due to new applications received.

1.2.2 Rental Income

A decrease is noted in Rental Income for Market and Fair stalls due to vacant stalls have not yet been allocated.

1.2.3 Financial Income

A decrease in financial income resulting from a decrease in Fixed Interest Rate.

2 Expenditure

2.1 Compensation of Employees

The difference in Compensation of Employees represents staff cost incurred in financial year 21-22 and accrued and approved post not yet filled in the financial year.

2.2 Grants and subsidies

Less Grant has been allocated to Socio Cultural and religious organisation due to Covid 19 Outbreak.

2.3 Cost of Utilities

The difference in cost of Utilities represents expenditure incurred in financial year 2021-22 and accrued.

2.4 Motor Vehicles Running Expenses

The difference represents expenditure incurred in financial year 2021-22 and accrued.

2.5 Repairs and Maintenance

The difference in Repairs and Maintenance represents amount paid to Capital Expenditure out of Recurrent Budget. Some expenditures incurred in financial year 2021-22 have been accrued.

2.6 Social, Sport, Welfare and Cultural

The decrease in expenditure for this item is due to the non-organisation of some activities due to Covid 19 outbreak.

2.7 Other Expenses

A decrease in other expenses is noted as a result of measures initiated to reduce stationery and postage costs with the use of information technology. No expenditure incurred in respect of Overseas Mission.

1.0 GENERAL INFORMATION

1.1 BASIS OF REPORTING

(i) *Reporting Entity*

The District Council of Moka is a corporate body established under the Local Government Act 2011(as subsequently amended), Part II Section 3 and 7. The registered address of the Council is at Royal Road, Quartier Militaire.

(ii) *Reporting Period*

The reporting period of the Financial Statements is for the year ended 30th June 2022.

(iii) *Authorization Date*

The Financial Statements have been approved by the Council on 30 September 2022 and authorised for issue by the *Chairperson and the Chief Executive* under the provision of the Local Government Act 2011.

(iv) *Activities of the District Council of Moka*

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, and raise revenue to enable the council to perform its functions as stipulated under Section 50 of the Local Government Act 2011.

1.2 BASIS OF PREPARATION AND STATEMENT OF COMPLIANCE

(i) *Compliance with regulatory framework*

The Ministry of Finance and Economic Development decided that all Local Authorities shall prepare their Financial Statements in accordance with IPSAS (International Public-Sector Accounting Standards) accrual basis with effect from 1st July 2017.

Pursuant to the above, the District Council of Moka has prepared its Financial Statements for the financial year ended 30 June 2022 in compliance with Section 133 of the Local Government Act (LGA) 2011 and in accordance with International Public Sector Accounting Standards (IPSAS)

under a historical basis.

(ii) Basis of Financial Statements Preparation

The Financial Statements have been prepared on an accrual basis, using the historical cost except for assets which may be revalued at fair value.

The Council has submitted its Financial Statements for the year ended 30 June 2022 in accordance with and in full compliance with accrual based International Public Sector Accounting Standards ("IPSAS").

(iii) Comparative information

All opening balances as at 01 July 2021 are in accordance with International Public Sector Accounting Standards under a historical basis.

The Figures of the Financial Statement for the year ended 30 June 2022 are hence comparable with those for the year ended 30 June 2021

(iv) Basis of Budget Preparation

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.

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

(v) Functional and Reporting Currency

The Financial statements are presented in Mauritian Rupees, which is the functional and reporting currency of the Council and all values are rounded to nearest rupee.

(vi) Going Concern

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

(vii) Significant Accounting Judgements, Estimates and Assumptions

The preparation of the Financial Statements in conformity with IPSAS requires the Council 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:

a) Provisions

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

b) 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.

c) Fair Value Estimation

Financial assets and financial liabilities recognized in the Statement of Financial Position are derived from the active market based on the market price. In the absence of an active market, the fair value is determined using valuation techniques such as discounted cash flow model. Any change in assumptions may affect the fair value of the assets and liabilities.

d) 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.

THE DISTRICT COUNCIL OF MOKA

NOTES TO FINANCIAL STATEMENTS FOR THE FINANCIAL YEAR ENDED 30 JUNE 2022

e) 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.

f) Cash Flow Statement

The Direct Method has been used as basis in the preparation of Cash Flow Statement.

1.3 ADOPTION OF NEW AND REVISED IPSAS

The adoption of IPSASs has required changes to some accounting policies which have had an effect on the Financial Statements of the Council and required various disclosures.

There have been no significant changes to be made to the accounting policies previously followed by the Council

1.4 STATUS AND LEVEL OF IPSAS APPLICATION

In the current financial year, the following status and Level of IPSAS application are disclosed.

IPSAS		Pronouncement	Based on	Compliant
IPSAS	1	Presentation of Financial Statements	IAS 1	Yes
IPSAS	2	Cash Flow Statements	IAS 7	Yes
IPSAS	3	Accounting Policies, Changes in Accounting Estimates and Errors	IAS 8	Yes
IPSAS	4	The Effects of Changes in Foreign Exchange Rates	IAS 21	N/A
IPSAS	5	Borrowing Costs	IAS 23	N/A
IPSAS	6	Consolidated and Separate Financial Statements	IAS 27	N/A
IPSAS	7	Investments in Associates	IAS 28	N/A
IPSAS	8	Interests in Joint-Ventures	IAS 31	N/A
IPSAS	9	Revenue from Exchange Transactions	IAS 18	Yes
IPSAS	10	Financial Reporting in Hyperinflationary Economies	IAS 29	N/A
IPSAS	11	Construction Contracts	IAS 11	N/A
IPSAS	12	Inventories	IAS 2	Yes

THE DISTRICT COUNCIL OF MOKA

NOTES TO FINANCIAL STATEMENTS FOR THE FINANCIAL YEAR ENDED 30 JUNE 2022

IPSAS		Pronouncement	Based on	Compliant
IPSAS	13	Leases	IAS 17	N/A
IPSAS	14	Events After the Reporting Date	IAS 10	Yes
IPSAS	15	Financial Instruments: Disclosure and Presentation — superseded by IPSAS 28 and IPSAS 30		N/A
IPSAS	16	Investment Property	IAS 40	N/A
IPSAS	17	Property, Plant and Equipment	IAS 16	Yes
IPSAS	18	Segment Reporting	IAS 14	N/A
IPSAS	19	Provisions, Contingent Liabilities and Contingent Assets	IAS 37	Yes
IPSAS	20	Related Party Disclosures	IAS 24	Yes
IPSAS	21	Impairment of Non-Cash-Generating Assets	IAS 36	N/A
IPSAS	22	Disclosure of Financial Information About the General Authorities Sector	N/A	N/A
IPSAS	23	Revenue from Non-Exchange Transactions (Taxes and Transfers)	N/A	Yes
IPSAS	24	Presentation of Budget Information in Financial Statements	N/A	Yes
IPSAS	25	Employee Benefits — superseded by IPSAS 39		N/A
IPSAS	26	Impairment of Cash-Generating Assets	IAS 36	N/A
IPSAS	27	Agriculture	IAS 41	N/A
IPSAS	28	Financial Instruments: Presentation	IAS 32	Yes
IPSAS	29	Financial Instruments: Recognition and Measurement	IAS 39	Yes
IPSAS	30	Financial Instruments: Disclosures	IFRS 7	Yes
IPSAS	31	Intangible Assets	IAS 38	Yes
IPSAS	32	Service Concession Arrangements: Grantor	IFRIC 12	N/A
IPSAS	33	First-time Adoption of Accrual Basis IPSASs	N/A	Yes
IPSAS	34	Separate Financial Statements	IAS 27	N/A
IPSAS	35	Consolidated Financial Statements	IFRS 10	N/A

THE DISTRICT COUNCIL OF MOKA

NOTES TO FINANCIAL STATEMENTS FOR THE FINANCIAL YEAR ENDED 30 JUNE 2022

IPSAS		Pronouncement	Based on	Compliant
IPSAS	36	Investments in Associates and Joint Ventures	IAS 28	N/A
IPSAS	37	Joint Arrangements	IFRS 11	N/A
IPSAS	38	Disclosure of Interests in Other Entities	IFRS 12	N/A
IPSAS	39	Employee Benefits	IAS 19	Yes
IPSAS	40	Public Sector Combinations	IFRS 3	N/A
IPSAS	41	Financial Instruments	IAS 39 (IPSAS 29)	Yes
IPSAS	42	Social Benefits		N/A

2.0 SIGNIFICANT ACCOUNTING POLICIES

The following accounting policies that materially affect the measurement of the Statements of the Financial Performance and the Financial Position are applied: -

2.1 REVENUE RECOGNITION

Revenue is recognized to the extent that it is probable that the economic benefits will flow to the Council and the revenue can be reliably measured, regardless of when the payment is received or not.

The Council has recognized its revenue in terms of Exchange and Non- Exchange Transaction which is in line with IPSAS 9 and IPSAS 23 respectively.

2.1(a) Revenue from Exchange Transactions

(i) *Rental Income*

Rental of Market Stalls, Rental of Reception Hall (Salle des Fetes) and Social Hall are accounted on Accrual Basis and recognise as Rental Income

(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) *Financial Income*

Interest income is recognised on a time proportion basis in accordance of the relevant agreement and prevailing rate of interest. It comprises Interest received on Fixed Deposit in

Financial institutions and Treasury Bills in Bank of Mauritius through Banks and Interest on Loan Advance to eligible employees .

(iv) Other Revenue

✓ **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.

✓ **Burial and Incineration fees**

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

2.1 (b) Revenue from Non-Exchange Transactions

a) Trade Fees

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 Twelve Schedule shall be recognized on accrual basis.

b) Advertising fees

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.

c) Government Grants (Grant in Aid)

Grant in Aid (GIA) are received from the Central Government as compensation to meet the expenses or losses met by the Council in performance of their statutory duties under the Local Government Act 2011. They are recognized in the Statement of Financial Performance in the period in which they become receivable.

d) Capital Grants Revenue

Capital grant is recognized in the Statement of Performance at the time grant is received.

e) Other Revenue

Other Revenue under Non-Exchange transactions comprise of Fines, Surcharge, Interest, Liquidated damages and Stale Cheques.

2.2 PROPERTY, PLANT AND EQUIPMENT

2.2.1 Measurement on Initial Recognition

Property, Plant and Equipment are recognized as an asset at cost (irrespective of their value) if it is probable that future economic benefits or service potentials associated with the item will flow to the Council and the cost or fair value of the item can be measured reliably.

After recognition as an asset, an item of property, plant and equipment is carried out at cost/fair value or valuation less any accumulated depreciation and any accumulated impairment losses.

Each item of property, plant and equipment is depreciated separately and the depreciable amount is allocated using the straight-line method over its useful life. A full year's depreciation is charged in the year of acquisition and no charge in the year of disposal.

No impairment of assets was carried at end of the reporting period.

2.2.2 Class of Assets

a) Land

Land acquired by the Council during the year is stated at cost (including any related cost to maintain it at its actual status) and all previous land owned by the Council has been valued based on the actual market rate. Land is not depreciated.

It is to be noted that Land owned by Central Government are not recognised into the Council's Accounts.

b) Green Spaces - Vested Land by Promoters

Green Spaces /Land are vested to the Council by Promoters 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 and they have been recognized in the Financial Statements at fair value on the date of transfer and where title deeds have been passed to the Council.

c) Buildings

All Buildings including amenities held for use in the supply of services and for administrative purposes have been valued based on construction rate as per the actual state and condition.

Parking within the compound of all Council premises is recognised and valued on construction rate as per the actual state and condition.

d) Plant, Machinery and Equipment, Electronic Equipment and Furniture and Fixtures

These are stated at cost or revaluation less accumulated depreciation and accumulated impairment losses, and is stated at their carrying value.

e) Motor Vehicles

All Vehicles owned by the Council have been valued based on the market and insured value except those Vehicles acquired during the year are stated at cost less accumulated depreciation and accumulated impairment losses, and is stated at their carrying value.

f) Public Infrastructure

Public Infrastructure comprises of Roads, Drains, Bridges, Street Lighting, Sports Infrastructures, Cemetery and other Public Infrastructures has been stated on fair values:-

- Roads – Each road has an identified location, width, length and asphalt finish. Given the state, condition and age of each road, an average rate has been applied which is fair and reasonable.
- Drains – Each drain has an identified location, width, depth, length and types. All Drains have been valued based on the market rate as per their actual state and conditions.
- Bridges – Each bridge has an identified location, width and length. Each bridge has been given a fair value based on the type, size, state, condition and year of construction as per market rates.
- Street lighting – All the street lighting and floodlights falling under the jurisdiction of the Council have been valued based on their actual state, type, condition and lifetime.
- Sport Infrastructures -Sports infrastructure comprises of Children Garden, Petangue Court, Health Track, Volley Ball Pitch, Mini Soccer pitch and Football Ground. Each type of Sport Infrastructure has been valued based on their actual state, type and condition.
- Cemetery and Cremation ground- Each cemetery and cremation ground has been valued on the current market cost, amenities provided, surface area, condition and year of Construction.

THE DISTRICT COUNCIL OF MOKA

NOTES TO FINANCIAL STATEMENTS FOR THE FINANCIAL YEAR ENDED 30 JUNE 2022

2.2.3 Depreciation Rates

The annual rates are used in the calculation of depreciation and is inclusive of the residual value convergence with Council's Accounts.

Description	Depreciation Rate
Building	2%
Parking	10%
Plant, Machinery and Equipment	5% to 25%
Vehicles	12.5%
Computer and IT Equipment (< 5 yrs)	25%
Infrastructure (Road, Bridges and Drains)	2% to 10%
Furniture, Fittings & Fixtures	10%
Intangibles Asset	12.5%

2.2.4 Assets under Construction

Assets in the course of construction are carried out at cost. Cost includes professional fees and any related cost, excluding borrowing costs.

Depreciation of these assets commences when the assets are ready for their intended use and is on the same basis as other property assets. No depreciation is charged when the assets are under construction.

2.2.5 Gain or Loss on Assets

Gain or Loss on Assets is recognized upon disposal of assets in accordance with IPSAS17.

2.3 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.

2.3 CASH AND CASH EQUIVALENTS

Cash and cash equivalents comprise of cash at bank net of overdraft, cash in hand, short term deposits with 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.

2.5 TRADE AND OTHER RECEIVABLES

Trade and other Receivables are stated at cost. The Council has classified its trade and other Receivables into Trade Receivables into Exchange Transaction and Non-Exchange Transactions.

2.6 LOAN AND ADVANCES

Car loan are advanced by the Council to eligible employees. Capital loan due is accounted as receivables and interest as Income.

2.6 INVENTORIES

Inventories are measured at cost upon initial recognition. Inventory received free or at nominal cost in a non-exchange transaction is recognized at fair value at the date of acquisition. The Council practices the First in First out basis (FIFO) for the issues of stock items.

2.8 PROVISIONS

Provisions are recognised when the Council has a present legal or constructive obligation as a result of past events and it is more likely that an outflow of resources will be required to settle the obligation.

2.9 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.

3.0 PREPAYMENTS

The Council 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.

3.1 EMPLOYEE BENEFITS

3.1.1 Retirement Benefit Costs

(i) 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

(ii) Defined Contribution Plan

Defined contribution plans are post-employment benefit plans under which the 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 Council from 1 January 2013 onwards.

The Defined Contribution Scheme is where retirement benefits are based on the accumulated contributions of the member. The total accumulated contribution amounts to Rs 30,972,776 as at 30 June 2022.

(iii) Retirement Pension to Retirees Before 1 July 2008

The Council pays retirement pension to those employees who retired before 1 July 2008.

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

(iv) 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 (The Council: 12% of gross emoluments and employee: 6% of gross emoluments) taking account of the recommendations of the Pay Research Bureau (PRB) report.

(v) Bank of Sick Leave

Employee entitlements to bank sick leave as defined in the PRB report are recognized as and when they accrue to employees. A provision is made for the estimated liability for bank sick leave.

(vi) Unutilized Vacation Leave

Employee entitlements to vacation leave as defined in the PRB report are recognized as and when they accrue to employees. A provision is made for the estimated liability for unutilized vacation leave.

3.2 NATURE AND PURPOSE OF RESERVES

The Council creates and maintains reserves in terms of specific requirements.

3.2.1 General Fund

There shall be, in respect of every local authority, a General Fund

- (a) into which shall be paid –
 - (i) all revenue; and
 - (ii) such amount of grants in respect of all expenditure, both recurrent and capital, as may be appropriated by the National Assembly; and
- (b) out of which all liabilities shall be paid.

3.2.2 Pension Fund

The Pension Fund is managed by the State Insurance Company of Mauritius Limited and therefore it is not included in the Statement of Changes in Net Asset.

3.2.3 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 the Council.

Income derived from investment of the unutilized passage benefit payable to employees of the Council is paid into the Passage Fund.

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.

3.3 EVENT AFTER THE REPORTING DATE

The Council does not have any event after the reporting date.

3.4 RELATED PARTIES

The Chairperson and Councillors of the Council, who constitute members of the Council, are considered as related parties as a result of their significant influence on the reporting entity. Key management personnel of Councils are also considered as related parties which comprise of the following: -

- ❖ Chief Executive
- ❖ Deputy Chief Executive

THE DISTRICT COUNCIL OF MOKA

NOTES TO FINANCIAL STATEMENTS FOR THE FINANCIAL YEAR ENDED 30 JUNE 2022

- ❖ Financial Controller
- ❖ Head of Public Infrastructure Department
- ❖ Head of Land Use and Planning Department
- ❖ Chief Health Inspector
- ❖ Senior Welfare Officer

Disclosure on Emoluments

Total emoluments paid during the year to members of Council including members of Executive Committee and Permit and Business Monitoring Committee (PBMC), and Key Management Personnel are as follows:

Description	FY 21/22		FY 20/21	
	Number	Total Emoluments	Number	Total Emoluments
		MUR		MUR
Chairperson and Councillors	141	12,782,135	141	11,872,552
Key Management Personnel	7	8,573,779	7	7,788,649
TOTAL		19,852,343		19,661,201

Loan to Related Parties

No related parties have taken advance for Car Loan during the financial year.

Benefit (In-Kind) IPSAS 20.28

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

Village Councils

Section 80(5) of the Local Government Act 2011 provides that, 'a District Council shall allocate, for specific or general purposes, from its General Fund, such sum of money as the District Council shall, subject to the Minister's approval, make to each of the Village Councils set up within the jurisdiction of that District Council'.

THE DISTRICT COUNCIL OF MOKA

NOTES TO FINANCIAL STATEMENTS FOR THE FINANCIAL YEAR ENDED 30 JUNE 2022

As per Section 82(1), 'there shall be, in respect of every village, a Village Council Fund which shall be managed by the appropriate Chief Executive and the Financial Controller of the District Council exercising jurisdiction over the Village Council'.

Grant Allocated to Village Council during the financial year and Cash Balance as at 30 June 2022 are as follows: -

S/N	NAME OF VILLAGE COUNCIL	Grant		Cash Book
		FY 2020-2021	FY 2021-2022	Balance as at 30 June 22
		MUR	MUR	MUR
1	CAMP THOREL VILLAGE COUNCIL	287,410	287,508	5,140
2	DAGOTIERE VILLAGE COUNCIL	390,763	390,764	39,067
3	DUBREUIL VILLAGE COUNCIL	233,063	233,064	18,558
4	ESPERANCE VILLAGE COUNCIL	235,400	235,400	79,142
5	LA LAURA-MALENGA VILLAGE COUNCIL	235,463	235,464	57,720
6	L'AVENIR VILLAGE COUNCIL	245,100	245,100	132,522
7	MELROSE VILLAGE COUNCIL	269,400	269,400	170,737
8	MOKA VILLAGE COUNCIL	466,000	465,904	32,168
9	MONTAGNE BLANCHE VILLAGE COUNCIL	492,550	492,552	79,023
10	NOUVELLE DECOUVERTE VILLAGE COUNCIL	247,000	247,000	178,769
11	PROVIDENCE VILLAGE COUNCIL	279,465	279,464	12,029
12	QUARTIER MILITAIRE VILLAGE COUNCIL	276,000	276,000	102,977
13	RIPAILLES VILLAGE COUNCIL	275,525	275,520	35,405
14	ST JULIEN D'HOTMAN VILLAGE COUNCIL	272,563	272,560	21,943
15	SAINT PIERRE VILLAGE COUNCIL	454,500	454,500	226,621
16	VERDUN VILLAGE COUNCIL	239,800	239,800	110,817
	TOTAL	4,900,000	4,900,000	1,302,638

3.5 FINANCIAL INSTRUMENTS

(a) Financial Assets

Financial assets are classified as financial assets at fair value through surplus/deficit, loans and receivables, held to maturity investments and/or available-for-sale financial assets. The Council determines the classification of its financial assets at initial recognition.

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

(b) Financial Liabilities

Financial liabilities are classified at fair value through surplus or deficit or loans and borrowings at its initial recognition. However, loans and borrowings are recognized at fair value plus any directly attributable costs. The Council's financial liabilities include trade and other payables.

3.6 TAXES

(i) Tax Deduction at Source

Tax Deduction at source are remitted to Mauritius Revenue Authority (MRA) on behalf of the service provider.

(ii) Value Added Tax

The Council is exempted from VAT

3.7 FINANCIAL RISK MANAGEMENT

The Council is exposed to various risks which are shortlisted as below

3.7.1 Credit Risk

There is no credit exposure with regards to Council's Customers. The Council has devised appropriate policies in line with the Local Government Act 2011.

3.7.2 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.

3.7.3 Operational risk Management

Operation risk management is a risk which is inherent in all organisation's activities. There is the risk for financial loss or business instability arising from failures in internal controls, operation processes of the system that supports them. Such risks are difficult to eliminate and the cost of controls in minimizing these risks may outweigh the potential benefits.

3.8 OTHER DISCLOSURES

3.8.1 Advertising fees from Cube Design

The amount receivable of MUR 6,610,560 from Cube Design is disclosed as a note to the accounts since a court case was lodged by the District Council of Black River (DCBR) against Cube Design for advertising fees due to the DCBR and judgement was being awaited to determine whether such fees are payable to the Mauritius Revenue Authority or to the Local Authorities. This Council has been informed that on 12 November 2019, judgement has been delivered in the said case to the effect that the case was non suited since the claim against Cube Design should have been lodged under Section 163 of the Local Government Act 2011 instead of Section 101 of the act.

Since it has not been determined whether the fees are payable to the District Council, the amount receivable from Cube Design is being disclosed as a note to the account pending the determination of a new case to be lodged by this District Council under section 163 of the Local Government Act 2011.

THE DISTRICT COUNCIL OF MOKA

NOTES TO FINANCIAL STATEMENTS FOR THE FINANCIAL YEAR ENDED 30 JUNE 2022

Particulars	Notes	30 June 2022	30 June 2021
		MUR	MUR
Cash and Cash Equivalents	4		
Cash at Bank -SBM Bank (Mauritius) Ltd A/C No 61030100051304		3,781,933	9,614,948
Cash at Bank -Maubank A/C No 01200036570		45,539	46,839
Cash at Bank -ABSA Bank-Call Deposit A/c 147002920		-	270,315
		3,827,472	9,932,102
Receivables From Non-Exchange Transaction	5		
Trade Fee Receivables -CBRD		2,682,375	3,370,875
Advertising Fees Receivables		1,334,170	1,359,885
Bus Toll Fees Receivables		15,000	15,000
Government Grant Receivables		1,885,856	4,290,222
		5,917,401	9,035,982
Receivables From Exchange Transactions	6		
Rental of Saint Pierre Market Stall Fees Receivables		282,199	388,790
Rental of Moka Market Stall Fees Receivables		20,900	15,516
Rental of Montagne Blanche Market Stall Fees Receivables		142,656	164,852
Rental of Quartier Militaire Market Stall Fees Receivables		154,618	175,480
Interest Receivable		-	24,781
Receivable- Payroll		220,717	220,717
		821,090	990,136
Loan and Advances	7		
Car Loan to eligible employees		1,000,000	800,000
		1,000,000	800,000
Investment	8		
Investment - General Fund			
SBM Bank (Mauritius) Ltd		-	-
Bank of Mauritius		-	15,000,000
		-	15,000,000
Inventories	9		
Inventories		4,857,310	5,281,157
		4,857,310	5,281,157
Capital Grants Receivables	10		
National Environment Fund		8,030,626	8,116,247
Local Development Project 2016-17		-	1,686,153

THE DISTRICT COUNCIL OF MOKA

NOTES TO FINANCIAL STATEMENTS FOR THE FINANCIAL YEAR ENDED 30 JUNE 2022

Particulars	Notes	30 June 2022	30 June 2021
		MUR	MUR
Capital Grants Receivables (Cont)	10		
NDU -Drains NDU 58G1		-	3,508,085
NDU Projects(01-30) 2018		34,639,294	20,183,570
NDU Projects(01-06) 2019		10,126,958	10,911,987
NDU Road Inc Handrails and Pavement		-	630,831
Preponing Project CG2017-18		-	1,543,505
Grant for Emebellishment Socio Cultural Project		2,709,693	8,861,569
Capital Grant - CPDF 2021		29,305,426	7,521,785
Capital Grant - CPDF 2022		1,013,345	-
Capital Grant G147-153		2,500,000	7,244,621
Local Development Project 2019-20		-	-
Local Development Project 2020-21		1,084,924	7,944,761
NDU 2020-21		6,820,122	-
National Flood Management		5,037,000	-
Land Drainage Authority		9,027,500	-
		110,294,888	78,153,114
Loan and Advances	11		
Car Loan to eligible employees		2,815,454	2,654,403
		2,815,454	2,654,403
Intangible Assets	12		
Intangible Assets		3,838,898	3,838,898
Amortisation		(1,636,831)	(1,156,969)
		2,202,067	2,681,929

THE DISTRICT COUNCIL OF MOKA

NOTES TO FINANCIAL STATEMENTS FOR THE FINANCIAL YEAR ENDED 30 JUNE 2021

Property, Plant and Equipment

13	Land	Buildings	Assets under Construction	Plant, Machinery and Equipment	Motor Vehicles	Electronic Equipment	Public Infrastructures (Notes 13a)	Furniture, Fixtures and Fittings	Total
	307,585,136	450,027,818	64,026,608	50,293,963	40,081,684	11,579,063	842,860,877	9,689,209	1,776,144,358
Additions	-	16,327,153	77,880,395	4,345,309	-	1,154,339	53,286,130	90,000	153,083,326
Revaluation/Devaluation	-	-	-	-	-	-	-	-	-
Cost / Revalued Cost as at 30 June 2022	307,585,136	466,354,971	141,907,003	54,639,272	40,081,684	12,733,402	896,147,007	9,779,209	1,929,227,684
Accumulated Depreciation as at 01 July 2021	-	19,408,920	-	10,753,585	10,020,420	5,506,160	154,827,370	4,379,198	204,895,653
Charges for the year	-	10,161,099	-	4,865,383	5,010,211	3,183,350	87,768,890	977,921	111,966,854
Disposal/Transfer	-	-	-	-	-	-	-	-	-
Accumulated Depreciation as at 30 June 2022	-	29,570,019	-	15,618,968	15,030,631	8,689,510	242,596,260	5,357,119	316,862,507
Net Book Value as at 30 June 2022	307,585,136	436,784,952	141,907,003	39,020,304	25,051,053	4,043,892	653,550,747	4,422,090	1,612,365,177
Net Book Value as at 30 June 2021	307,585,136	430,618,898	64,026,608	39,540,378	30,061,264	6,072,903	688,033,507	5,310,010	1,571,248,703
13a	Roads	Drains	Bridges	Street Lighting	Sports Infrastructures	Cemetery	Other Public Infrastructures	Total	
	MUR	MUR	MUR	MUR	MUR	MUR	MUR	MUR	
Cost as at 01 July 2021	249,142,467	334,282,879	22,362,800	118,340,001	103,297,177	13,227,723	2,207,830	842,860,877	
Additions	4,965,370	23,401,755	-	4,186,840	17,750,052	699,000	2,283,112	53,286,130	
Disposals/Transfer	-	-	-	-	-	-	-	-	
Cost / Revalued Cost as at 30 June 2022	254,107,837	357,684,634	22,362,799	122,526,841	121,047,229	13,926,723	4,490,942	896,147,007	
Accumulated Depreciation as at 01 July 2021	48,967,137	59,455,766	887,256	23,668,000	18,877,718	2,645,544	325,949	154,827,370	
Charges for the year	25,410,784	35,768,463	447,256	12,252,684	12,047,936	1,392,672	449,094	87,768,890	
Transfer	-	-	-	-	-	-	-	-	
Accumulated Depreciation as at 30 June 2022	74,377,921	95,224,229	1,334,512	35,920,684	30,925,654	4,038,216	775,043	242,596,260	
Net Book Value as at 30 June 2022	179,729,916	262,460,405	21,028,287	86,606,157	90,121,575	9,888,507	3,715,899	653,550,747	
Net Book Value as at 30 June 2021	200,175,330	274,827,113	21,475,544	94,672,001	84,419,459	10,582,179	1,881,881	688,033,507	

THE DISTRICT COUNCIL OF MOKA

NOTES TO FINANCIAL STATEMENTS FOR THE FINANCIAL YEAR ENDED 30 JUNE 2022

Particulars	Notes	30 June 2022	30 June 2021
		MUR	MUR
Trade and Other Payables From Exchange Trade	14		
Audit Fees		600,000	850,000
Creditors		7,399,570	3,236,229
MRA -TDS		47,851	111,401
Sicom - Actuarial fees for Pension - IPSAS 39		54,350	49,400
		8,101,771	4,247,030
Refundables Deposits From Customers	15		
Retention Money		17,628,503	19,033,238
Deposit from Salle des Fetes		58,900	149,400
Hire of Bus		9,000	11,000
Market Fees prepaid		1,650	-
Wayleave		104,850	62,850
		17,802,903	19,256,488
Short Term Employment Benefit Obligations	16		
Sick Leaves		3,000,000	2,500,000
Vacation Leaves		600,000	600,000
Passage Benefits		4,000,000	2,000,000
		7,600,000	5,100,000
Capital Grants Payables	17		
Street Lighting Morcellement		2,912,361	862,361
World Environment Day		-	74,883
Upgrading work at Vuillemin Football		-	53,650
Upgrading of Football Ground at Nouvelle Decouverte Government School		-	31,669
Deposit ENL		1,863,789	1,863,789
Local Development Project 2015-16		-	230,454
Local Development Project 2018-19		1,315,258	263,121
Local Development Project 2019-20		7,278,599	11,877,699
National Development Unit Project		-	650,000
Other Capital Projects 2016-17		-	138,606
Construction of Drains in Flood Prone Area		-	370,996
Leisure Park at Quartier Militaire		4,368,969	13,661,701
Capital Grants CG133-135 2016-17		-	1,138,189
Capital Grant CG147-149 2019-20		274,167	-
Construction of Drains (NEF008)		1,971,857	3,574,832
Local Development Project 2020-21		347,200	-

THE DISTRICT COUNCIL OF MOKA

NOTES TO FINANCIAL STATEMENTS FOR THE FINANCIAL YEAR ENDED 30 JUNE 2022

Capital Grants Payables (Cont)	17		
Village Council Grant		3,878,000	-
Cleaning, Rehabilitations and Upgrading Bridges and Rivers (CG136)		1,491,697	208,940
		<u>25,701,897</u>	<u>35,000,890</u>
Prepayment	18		
Advertising fees		-	105,400
		-	<u>105,400</u>
Long Term Employment Benefit Obligations	19		
Accumulated Sick Leaves		27,645,268	25,431,775
Retained Cash in lieu of Sick Leaves for year 2020		2,541,684	2,541,684
Accumulated Vacation Leaves		23,333,438	19,544,981
Accumulated Passage Benefits		4,906,254	8,010,539
		<u>58,426,644</u>	<u>55,528,980</u>
Retired Employee Benefit	20		
Funded Liability	20a	82,902,909	32,561,311
Unfunded Liability	20b	194,755,612	184,700,908
Liability recognised in Statement of Financial Position at end of year		<u>277,658,521</u>	<u>217,262,219</u>
Funded Retired Employee Benefit	20a		
Amounts recognised in Statement of Financial Position at end of year:			
		30 June 2022	30 June 2021
		MUR	MUR
Defined benefit obligation		220,683,627	163,950,765
Fair value of plan assets		(137,780,718)	(131,389,454)
Liability recognised in Statement of Financial Position at end of year		<u>82,902,909</u>	<u>32,561,311</u>
Amounts recognised in Statement of Financial Performance:			
Service cost:			
Current service cost		10,026,114	9,187,725
Past Service Cost (Employee contributions)		(3,447,705)	(3,079,518)
Fund Expenses		206,462	200,721
Net Interest expense/(revenue)		1,456,748	858,376
SFP Charge		8,241,619	7,167,304
Remeasurement Liability (gain)/loss		41,773,162	9,318,103

THE DISTRICT COUNCIL OF MOKA

NOTES TO FINANCIAL STATEMENTS FOR THE FINANCIAL YEAR ENDED 30 JUNE 2022

Funded Retired Employee Benefit (Cont)	20a		
Assets (gain)/loss		7,202,203	(4,400,549)
Net Assets/Equity (NAE)		48,975,365	4,917,554
Total		57,216,984	12,084,858
Movements in liability recognised in Statement of Financial Position:			
At start of year		32,561,311	26,634,574
Amount recognised in SFP		8,241,619	7,167,304
(Actuarial reserves transferred in)		-	-
(Contributions paid by employer)		(6,875,386)	(6,158,120)
(Direct Benefits paid by Employer)		-	-
Amount recognised in NAE		48,975,365	4,917,554
At end of year		82,902,909	32,561,312
		Year ended 30 June 2022	Year ended 30 June 2021
Reconciliation of the present value of defined benefit obligation		MUR	MUR
Present value of obligation at start of period		163,950,765	142,344,655
Current service cost		10,026,114	9,187,725
Interest cost		8,197,538	5,266,752
(Benefits paid)		(3,263,952)	(2,166,469)
Liability (gain)/loss		41,773,162	9,318,103
Present value of obligation at end of period		220,683,627	163,950,766
Reconciliation of fair value of plan assets			
Fair value of plan assets at start of period		131,389,454	115,710,081
Expected return on plan assets		6,740,790	4,408,376
Employer contributions		6,875,386	6,158,120
Employee Contributions		3,447,705	3,079,518
(Benefits paid + other outgo)		(3,470,414)	(2,367,190)
Asset gain/(loss)		(7,202,203)	4,400,549
Fair value of plan assets at end of period		137,780,718	131,389,454
Distribution of plan assets at end of period			
Percentage of assets at end of period		June 2022	June 2021
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%

THE DISTRICT COUNCIL OF MOKA

NOTES TO FINANCIAL STATEMENTS FOR THE FINANCIAL YEAR ENDED 30 JUNE 2022

Funded Retired Employee Benefit (Cont)

20a

Additional disclosure on assets issued or used by the reporting entity

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

Components of the amount recognised in NAE

Year	June 2022	June 2021
Currency	MUR	MUR
Asset experience gain/(loss) during the period	(7,202,203)	4,400,549
Liability experience gain/(loss) during the period	(41,773,162)	(9,318,103)
	<u>(48,975,365)</u>	<u>(4,917,554)</u>
Year	2022-2023	
Expected employer contributions	9,056,900	
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, mortality 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:

	Year ended 30 June 2022	Year ended 30 June 2021
Discount rate	5.25%	5.00%
Future salary increases	3.50%	3.00%
Future pension increases	2.50%	2.00%
Mortality before retirement	Nil	Nil
Mortality in retirement	PA (90) Tables rated down by	PA (90) Tables rated down by
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.

THE DISTRICT COUNCIL OF MOKA

NOTES TO FINANCIAL STATEMENTS FOR THE FINANCIAL YEAR ENDED 30 JUNE 2022

Funded Retired Employee Benefit (Cont)

20a

- If the discount rate would be 100 basis points (one percent) higher (lower), the defined benefit obligation would decrease by Rs 47.3 million (increase by Rs 59.4 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 19.9 million (decrease by Rs 17.1 million) if all assumptions were held unchanged.

- If life expectancy would increase (decrease) by one year, the defined benefit obligation would increase by Rs 5.8 million (decrease by Rs 5.8 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.

Amounts recognised in Statement of Financial Position at end of year:

	30 June 2022	30 June 2021
	MUR	MUR
Defined benefit obligation	194,755,612	184,700,908
Fair value of plan assets	-	-
Liability recognised in Statement of Financial Position at end of year	194,755,612	184,700,908

Amounts recognised in Statement of Financial Performance:

Service cost:		
Current service cost	-	-
Past Service Cost	-	-
(Employee contributions)	-	-
Fund Expenses	-	-
Net Interest expense/(revenue)	9,235,045	6,212,361
SFP Charge	9,235,045	6,212,361
Remeasurement		
Liability (gain)/loss	10,190,225	18,177,538
Assets (gain)/loss	-	-
Net Assets/Equity (NAE)	10,190,225	18,177,538
Total	19,425,270	24,389,899

THE DISTRICT COUNCIL OF MOKA

NOTES TO FINANCIAL STATEMENTS FOR THE FINANCIAL YEAR ENDED 30 JUNE 2022

Unfunded Retired Employee Benefit (Cont) 20b

Movements in liability recognised in Statement of Financial Position:

At start of year	184,700,908	167,901,643
Amount recognised in SFP	9,235,045	6,212,361
(Actuarial reserves transferred in)	-	-
(Contributions paid by employer)	-	-
(Direct Benefits paid by Employer)	(9,370,565)	(7,590,635)
Amount recognised in NAE	10,190,225	18,177,538
At end of year	<u>194,755,613</u>	<u>184,700,907</u>

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

	Year ended 30 June 2022	Year ended 30 June 2021
Reconciliation of the present value of defined benefit obligation	MUR	MUR
Present value of obligation at start of period	184,700,908	167,901,643
Current service cost	-	-
Interest cost	9,235,045	6,212,361
(Benefits paid)	(9,380,670)	(7,590,635)
Liability (gain)/loss	10,200,330	18,177,538
Present value of obligation at end of period	<u>194,755,613</u>	<u>184,700,907</u>

Reconciliation of fair value of plan assets

Fair value of plan assets at start of period	115,710,081	115,710,081
Expected return on plan assets	4,408,376	4,408,376
Employer contributions	6,158,120	6,158,120
Employee Contributions	3,079,518	3,079,518
(Benefits paid + other outgo)	(2,367,190)	(2,367,190)
Asset gain/(loss)	4,400,549	4,400,549
Fair value of plan assets at end of period	<u>131,389,454</u>	<u>131,389,454</u>

Distribution of plan assets at end of period

Percentage of assets at end of period	June 2022	June 2021
Fixed- Interest securities and cash	54.8%	54.8%
Loans	2.8%	2.8%
Local equities	11.8%	11.8%
Overseas bonds and equities	30.1%	30.1%
Property	0.5%	0.5%
Total	<u>100%</u>	<u>100%</u>

THE DISTRICT COUNCIL OF MOKA

NOTES TO FINANCIAL STATEMENTS FOR THE FINANCIAL YEAR ENDED 30 JUNE 2022

Unfunded Retired Employee Benefit (Cont) 20b

Additional disclosure on assets issued or used by the reporting entity

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

Components of the amount recognised in NAE

Year	June 2022	June 2021
Currency	MUR	MUR
Liability experience gain/(loss) during the period	(10,200,330)	(18,177,538)
Year	2022-2023	
Expected employer contributions	-	
Weighted average duration of the defined benefit obligation	13 years	
<small>(Calculated as a % change in PV of liabilities for a 1% change in discount rate)</small>		

The plan is exposed to actuarial risks such as : 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:

	Year ended 30 June 2022	Year ended 30 June 2021
Discount rate	5.25%	5.00%
Future salary increases	3.50%	3.00%
Future pension increases	2.50%	2.00%
Mortality before retirement	Nil	Nil
Mortality in retirement	PA (90) Tables rated down by 2 years	PA (90) Tables rated down by 2 years
Retirement age	65 Years	

THE DISTRICT COUNCIL OF MOKA

NOTES TO FINANCIAL STATEMENTS FOR THE FINANCIAL YEAR ENDED 30 JUNE 2022

Unfunded Retired Employee Benefit (Cont) 20b

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 22.0 million (increase by Rs 26.9 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 10.1 million (decrease by Rs 8.9 million) if all assumptions were held unchanged.
- If life expectancy would increase (decrease) by one year, the defined benefit obligation would increase by Rs 6.0 million (decrease by Rs 6.0 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.

Particulars	Notes	30 June 2022	30 June 2021
		MUR	MUR
Net Assets/Equity	21		
General Fund		396,596,137	409,376,149
Passage Benefit Fund		6,699,896	8,348,539
		403,296,033	417,724,688
Accumulated Surplus	22		
Accumulated Surplus		278,142,867	274,181,608
		278,142,867	274,181,608
Revaluation	23		
Revaluation of Assets		667,370,223	667,370,223
		667,370,223	667,370,223

THE DISTRICT COUNCIL OF MOKA

NOTES TO FINANCIAL STATEMENTS FOR THE FINANCIAL YEAR ENDED 30 JUNE 2022

Particulars	Notes	30 June 2022	30 June 2021
		MUR	MUR
Trade Fees and Advertising Fees	24		
Trade Fees	24.1	31,039,250	30,531,750
Advertising Fees	24.2	3,391,410	3,004,996
		34,430,660	33,536,746
Trade Fees	24.1		
Trade Fees		31,021,750	30,524,750
Occasional Fees		17,500	7,500
Refund		-	(500)
		31,039,250	30,531,750
Advertising Fees	24.2		
Advertising Fees		3,390,410	3,002,996
Banners		1,000	2,000
		3,391,410	3,004,996
Public Contributions And Donations	25		
Public Contributions And Donations		-	-
		-	-
Government Grant	26		
Government Grant in Aid		253,646,238	219,144,222
Other Government Grant		8,194,628	17,991,994
		261,840,866	237,136,216
Government Grant in Aid	26.1		
Government Grant in Aid		247,828,258	211,300,759
Expenditure incurred by MOLG out GIA		1,826,124	2,299,241
Government Grant Interim Allowance		2,106,000	4,254,000
Government Grant in Aid Receivables		1,885,856	1,290,222
		253,646,238	219,144,222
Other Government Grant	26.2		
Grant for Divali		-	100,000
Socio Cultural Project Grant		359,281	600,000
YEP Training		83,004	2,101,935
Transfer from Passage Fund to finance		1,648,643	-
World Environment Day/Clean Up Day		-	225,479
Grant Cleaning , Embellishment and		1,904,830	3,000,000
Bulky waste Campaign			
Cleaning, Rehabilitation and Upgrading,		2,500,000	11,964,580
Bridges and Rivers			

THE DISTRICT COUNCIL OF MOKA

NOTES TO FINANCIAL STATEMENTS FOR THE FINANCIAL YEAR ENDED 30 JUNE 2022

Particulars	Notes	30 June 2022	30 June 2021
		MUR	MUR
Other Government Grant (Cont)	26.2		
Upgrading of Works at Mahastrasta Bhawan		932,800	-
Cleaning Campaigns -Post Cyclonic Waste -BATSIRAI		766,070	-
		8,194,628	17,991,994
Capital Grants Revenue	27		
Local Development Project 2015-16		-	180,340
Local Development Project 2016-17		-	463,598
Local Development Project 2018-19		793,188	1,764,719
Local Development Project 2019-20		9,838,048	15,964,242
Local Development Project 2020-21		17,020,303	10,525,553
Local Development Project 2021-22		13,557,659	-
National Development Unit Capital Grant Rs 25.4M		15,848,332	63,716,124
Other Capital Grant		308,948	7,549,785
Grant for Environment		-	4,527,523
Capital Grant for Leisure Park		2,066,015	13,177,938
National Empowerment Fund		8,352,522	13,225,202
Grant Economic Recovery Project -CPDF 2021		47,954,236	-
NECCF 2021-22		12,542,658	-
NDU2021-22		13,066,123	-
NEF 2020-21		1,602,976	-
LDA 2021-22		11,600,625	-
CPDF 2022		1,013,345	-
NFMP 2021-22		5,037,000	-
MSC Grant		-	10,498
		160,601,978	131,105,520
Contribution Sociale Generalisee	28		
Contribution Sociale Generalisee		4,989,876	3,091,670
		4,989,876	3,091,670

THE DISTRICT COUNCIL OF MOKA

NOTES TO FINANCIAL STATEMENTS FOR THE FINANCIAL YEAR ENDED 30 JUNE 2022

Particulars	Notes	30 June 2022	30 June 2021
		MUR	MUR
Other Revenue	29		
Fines, Penalties And Levies	29.1	4,401,973	2,967,528
Stale Cheques	29.2	357,290	7,757
Liquidated Damages	29.3	-	33,000
Implementation of a Queue Management System	29.4	-	25,000
		4,759,263	3,033,285
Fines, Penalties And Levies	29.1		
Surcharge Fees on Rental of Market		62,473	157,528
Trade Fees Surcharge		2,489,500	1,860,000
Penalty Fees to BLP		1,850,000	950,000
Penalty Fees on Project		-	-
		4,401,973	2,967,528
Stale Cheques	29.2		
Stale Cheques		357,290	7,757
		357,290	7,757
Liquidated Damages	29.3		
Liquidated Damages		-	33,000
		-	33,000
Implementation of a Queue Management System	29.4		
Implementation of a Queue Management System		-	25,000
		-	25,000
Building and Land Use Permit Fees	30		
Building and Land Use Permit Fees		8,326,736	6,356,709
		8,326,736	6,356,709
Rental Income	31		
Rental of Saint Pierre Market Stalls		3,906,968	3,527,599
Rental of Moka Market Stalls		206,690	200,440
Rental of Montagne Blanche Market Stalls		394,373	360,064
Rental of Quartier Militaire Market Stalls		1,020,474	850,108
Rental Reception Hall		47,776	401,276
Rental of Village Hall		-	6,965
		5,576,281	5,346,451

THE DISTRICT COUNCIL OF MOKA

STATEMENT OF FINANCIAL PERFORMANCE FOR THE YEAR ENDED 30 JUNE 2022
(Classification of Expenditure by Function)

Revenue	<i>Notes</i>	30 June 2022	30 June 2021
		MUR	MUR
Revenue From Non-Exchange Transaction			
Trade Fees, and Advertising fees	24	34,430,660	33,536,746
Public Contributions and Donations	25	-	-
Government Grant	26	261,840,866	237,136,216
Capital Grants Revenue	27	160,601,978	131,105,522
Contribution Sociale Generalisee	28	4,989,876	3,091,670
Other Revenue	29	4,759,263	3,033,285
Total Revenue From Non-Exchange Transaction		466,622,643	407,903,439
Revenue From Exchange Transactions			
Building and Land Use Permit Fees	30	8,326,736	6,356,709
Rental Income	31	5,576,281	5,346,452
Financial Income	32	163,412	187,792
Other Revenue	33	670,376	726,949
Total Revenue From Exchange Transactions		14,736,804	12,617,902
Total Revenue		481,359,447	420,521,341
Expenditure			
Provision and Management of Public Infrastructure		140,758,567	119,472,954
Promotion of Public Health		122,398,754	103,889,525
Planning and Development Strategy and Regulation		9,179,907	7,791,714
Promotion of Sports, Cultural and Religious Activities		33,659,657	28,569,619
Depreciation and Amortisation		112,446,715	107,183,925
Total Expenditure		418,443,598	366,907,737
Surplus before other Gains/ Losses		62,915,849	53,613,604
Other Gains/(Losses)			
Gain on sale of assets		261,000	-
Surplus for the year		63,176,849	53,613,604

PART V – WAYFORWARD

- Reviewing the Council's three years' strategic plan 2021 - 2023 to 2023 - 2025 which has been implemented in a shorter timeframe following obtention of unprecedented fundings to complete same.
- Finalising implementation of I-Council project in 12 Local Authorities and to start working on Version 3 of ERP (CPM) to continuously improve Councils' performance.
- Complete Assets Management module on Geographical Information System in 12 Local Authorities.
- Completion of drain infrastructure within the District Council area.
- Prepare the new Outline Scheme of The District of Moka.
- To organize the Moka Sports Festival in 2023-2024.
- To actively participate in activities organized by the Association of District Councils and collaborate with the Association of Urban Authorities.

APPENDIX

S.N	Name	Village Council
1	BHIKHAREE Neela	The Village Council of Camp Thorel
2	COONJAN Pravin	The Village Council of Camp Thorel
3	FAKOO Sooriaduth	The Village Council of Camp Thorel
4	JEETUN Premode	The Village Council of Camp Thorel
5	PADARUTH Pratimah	The Village Council of Camp Thorel
6	RAMDOHUR Abhishek	The Village Council of Camp Thorel
7	SEEBUN Maneesha	The Village Council of Camp Thorel
8	SUNKUR Anish	The Village Council of Camp Thorel
9	TEELOKEE Vijayanan	The Village Council of Camp Thorel

S.N	Name	Village Council
1	BANSEE Krishanund	The Village Council of Dagotière
2	GOVINDASAMY Meenakshee Kumari Devi (Mrs.)	The Village Council of Dagotière
3	KOONJUL Kamla (Mrs.)	The Village Council of Dagotière
4	MANDHUB Yuganand	The Village Council of Dagotière
5	Murugasapillai Manogaren	The Village Council of Dagotière
6	RAHOONATH Prakash	The Village Council of Dagotière
7	SOMAH Dhanjay	The Village Council of Dagotière
8	SONESING Anandev	The Village Council of Dagotière
9	TATTOO HALLOO Dhansen	The Village Council of Dagotière

S.N	Name	Village Council
1	AUCHOYBUR Kumari (Mrs.) (Born Bhageeratty)	The Village Council of Dubreuil
2	JALIM Ramraj	The Village Council of Dubreuil
3	LUXIMON Kevish	The Village Council of Dubreuil
4	MANGTA Mala	The Village Council of Dubreuil
5	PEM-IMRIT Pritima (Mrs.)	The Village Council of Dubreuil
6	POONYE Soubhag	The Village Council of Dubreuil
7	RAMJEE Jayram	The Village Council of Dubreuil
8	RAMJEE Ravi	The Village Council of Dubreuil
9	SONEA Seewanand	The Village Council of Dubreuil

S.N	Name	Village Council
1	APPA Dhanraj	The Village Council of Esperance
2	BAVA SAIB Sahe Jahan	The Village Council of Esperance
3	DAJEE Seewa	The Village Council of Esperance
4	DHORAH Suraj	The Village Council of Esperance
5	DOBEE Kowsaleea	The Village Council of Esperance
6	LACHUN Sanjay	The Village Council of Esperance
7	NIRSIMLOO Oomesh	The Village Council of Esperance
8	SOOKLALL Coontee	The Village Council of Esperance
9	SOOKLALL Sravan Kumar	The Village Council of Esperance

S.N	Name	Village Council
1	BALGOBIN Vijay	The Village Council of La Laura Malenga
2	DOOKY Chandani	The Village Council of La Laura Malenga
3	GROODOYAL Dharmanand	The Village Council of La Laura Malenga
4	Jeetun Toolsee Dave	The Village Council of La Laura Malenga
5	NUNKOO Deep	The Village Council of La Laura Malenga
6	RAMKHALAWON Chatan Anand	The Village Council of La Laura Malenga
7	RAMKHALAWON Yashveer	The Village Council of La Laura Malenga
8	RAMRUTTUN Swastee Devie	The Village Council of La Laura Malenga
9	TAURACHAND Manishta (Mrs)	The Village Council of La Laura Malenga

S.N	Name	Village Council
1	BUCHOO, Yosandeo	The Village Council of L'Avenir
2	FOLETTE Marie Joyce Jenny	The Village Council of L'Avenir
3	GOONOO Farida	The Village Council of L'Avenir
4	GUNGA Islam	The Village Council of L'Avenir
5	HANNAH Satyajit Rye	The Village Council of L'Avenir
6	KHOYRATTEE Tabrez Hussein	The Village Council of L'Avenir
7	PADIATCHY Veerumeye	The Village Council of L'Avenir
8	RAMDUNY Vageesh	The Village Council of L'Avenir
9	SOOKHEEA Mohammed Nazim	The Village Council of L'Avenir

S.N	Name	Village Council
1	BHOYRAG Kishan	The Village Council of Melrose
2	CAUNHYE Vineshing	The Village Council of Melrose
3	DOMAH Vishwan	The Village Council of Melrose
4	HASSEA Vashist	The Village Council of Melrose
5	HURRYLALL Santosh	The Village Council of Melrose
6	MOHUN Jabir	The Village Council of Melrose
7	POORUNDERSING Dhiraj	The Village Council of Melrose
8	RAMMA Giandev	The Village Council of Melrose
9	SOORJUN Dheeraj	The Village Council of Melrose

S.N	Name	Village Council
1	ETIENNETTE Louis Karl	The Village Council of Moka
2	GOLAM Chandra Dath	The Village Council of Moka
3	GUJADHUR Brijhmohun	The Village Council of Moka
4	JOONARAIN Lutchmee Sunita (Mrs)	The Village Council of Moka
5	LATCHUMAN Satidanand Dewar	The Village Council of Moka
6	LUTCHAMANEN Vythilingum Dewar	The Village Council of Moka
7	PRECIEUX Marie Christine	The Village Council of Moka
8	RAMASAWMY Prishila	The Village Council of Moka
9	SEENAUTH Chandradutt	The Village Council of Moka

S.N	Name	Village Council
1	ABDOOLLA Samsheer	The Village Council of Montagne Blanche
2	BADURALLY-ADAM Mohammad Djamil	The Village Council of Montagne Blanche
3	BALKEEA Ajay	The Village Council of Montagne Blanche
4	BASANT ROI Diviumlall	The Village Council of Montagne Blanche
5	DILMAHOMED Mohammad Kawsaar Al-Yasa	The Village Council of Montagne Blanche
6	GHANNOO Hoossen	The Village Council of Montagne Blanche
7	MAURACHEEA Vishal	The Village Council of Montagne Blanche
8	PUTTOO Rishi	The Village Council of Montagne Blanche
9	SEEBURUN Ravi Shankar	The Village Council of Montagne Blanche

S.N	Name	Village Council
1	BHUTTOOAH Vishwanee (Mrs.)	The Village Council of Nouvelle Decouverte
2	BOODOO Muslim	The Village Council of Nouvelle Decouverte
3	DIDORALLY Mohammad Zakheer Hussein	The Village Council of Nouvelle Decouverte
4	DOONGOOR Parvesh Kumar	The Village Council of Nouvelle Decouverte
5	FAJURALLY Abdool Raman	The Village Council of Nouvelle Decouverte
6	JOLIA Muhammad Aftaab Houssein	The Village Council of Nouvelle Decouverte
7	LOWTUN Mohammad Belal	The Village Council of Nouvelle Decouverte
8	RAMKALAM Gawkaran	The Village Council of Nouvelle Decouverte
9	SENEHDUN Gooroodeo	The Village Council of Nouvelle Decouverte

S.N	Name	Village Council
1	CONJAMALAY Paneeandy	The Village Council of Providence
2	GOVINDEN Mahanta (Mrs)	The Village Council of Providence
3	JUGESSUR Kaviraj	The Village Council of Providence
4	RAMGUTTEE Jugdis	The Village Council of Providence
5	RAMJANE Joseph Enrico	The Village Council of Providence
6	RUHOMUTALLY Raffick	The Village Council of Providence
7	SITARAM Amita Bye (Mrs)	The Village Council of Providence
8	SOODHOO Bibi Salimah	The Village Council of Providence
9	SOONARANE Sudhirchandra Mahesh Kumar (MSK)	The Village Council of Providence

S.N	Name	Village Council
1	DAMRY Sreeritam	The Vilage Council of Quartier Militaire
2	ELLIAH Vijaye	The Vilage Council of Quartier Militaire
3	GOPAULEN Loganaden	The Vilage Council of Quartier Militaire
4	KHAN Abdool Naeem	The Vilage Council of Quartier Militaire
5	MOORALY Sawood	The Vilage Council of Quartier Militaire
6	MULLOO Tejnath Kiran	The Vilage Council of Quartier Militaire
7	MUNGUR Sheik Afzal	The Vilage Council of Quartier Militaire
8	PURGASS Sidick	The Vilage Council of Quartier Militaire
9	SUNGKUR Roodraman	The Vilage Council of Quartier Militaire

S.N	Name	Village Council
1	BANSOODEB Rajkumar	The Village Council of Ripailles
2	BHOONDAH Premnath	The Village Council of Ripailles
3	DOORGACHURN Sooriadeosingh	The Village Council of Ripailles
4	DOORGACHURN Sunkarsingh	The Village Council of Ripailles
5	FOWDAR Vanisha	The Village Council of Ripailles
6	GHOORAH Udaye Kumar	The Village Council of Ripailles
7	NAHULLAH Naveen	The Village Council of Ripailles
8	RAMBHURSY Bharatee (Mrs)	The Village Council of Ripailles
9	RAMDASS Chumeshwaree (Mrs)	The Village Council of Ripailles

S.N	Name	Village Council
1	APPA Bidianand	The Village Council of Saint Julien D'Hotman
2	BEEDASY Ratishi (Mrs)	The Village Council of Saint Julien D'Hotman
3	CARPANEN Aroomougum Rajagopalen	The Village Council of Saint Julien D'Hotman
4	FOOLELL Soobiraj Kumar	The Village Council of Saint Julien D'Hotman
5	MUNGUR Vishwani (Mrs)	The Village Council of Saint Julien D'Hotman
6	SOOBEN Moganarden	The Village Council of Saint Julien D'Hotman
7	SOOBEN Renganarden	The Village Council of Saint Julien D'Hotman
8	UNGAMOOTOO Anba	The Village Council of Saint Julien D'Hotman
9	Sooriadeo SIVRAM	The Village Council of Saint Julien D'Hotman

S.N	Name	Village Council
1	GOODUR Nirendar	The Village Council of Saint Pierre
2	GOODUR Yash	The Village Council of Saint Pierre
3	GREGOIRE Elishama Esther	The Village Council of Saint Pierre
4	HEEROOA Ramnarain	The Village Council of Saint Pierre
5	HOSSANNY Kiran	The Village Council of Saint Pierre
6	MAHADOWA Lallitah (Mrs)	The Village Council of Saint Pierre
7	PANIKEN Ramen	The Village Council of Saint Pierre
8	TOORBUTH Mohammad Irfaan	The Village Council of Saint Pierre
9	TUYAU Marie Sweety Caroline	The Village Council of Saint Pierre

S.N	Name	Village Council
1	AATMA Ramanah Atmanand Mahunthy	The Village Council of Verdun
2	APPIAH Antoine Steve	The Village Council of Verdun
3	DABEE Hemawtee (Mrs.)	The Village Council of Verdun
4	DHURAWA Dev	The Village Council of Verdun
5	GREEDHAREE Jyotee (Miss)	The Village Council of Verdun
6	IMRITH Ajaysingh	The Village Council of Verdun
7	MUTHUVEEREN Mootoo	The Village Council of Verdun
8	NOLAN Francisco Gilbert	The Village Council of Verdun
9	SOURNOIS Luc Denis	The Village Council of Verdun

THE DISTRICT COUNCIL OF MOKA

NOTES TO FINANCIAL STATEMENTS FOR THE FINANCIAL YEAR ENDED 30 JUNE 2022

Particulars	Notes	30 June 2022	30 June 2021
		MUR	MUR
Financial Income	32		
Interest from Banks		65,836	107,055
Interest on Car Loan		97,576	80,737
		163,412	187,792
Other Revenue	33		
Bus Toll	33.1	180,000	187,500
Burial and Incineration fees	33.2	356,250	406,949
Other Income	33.3	134,126	132,500
		670,376	726,949
Bus Toll Fees	33.1		
Bus Toll		180,000	187,500
		180,000	187,500
Burial And Incineration Fees	33.2		
Burial and Incineration Fees		356,250	406,949
		356,250	406,949
Other Income	33.3		
Insurance - Accident & Lighting		-	46,300
Attorney Fees		2,993	-
Refuse Collection Fees		55,800	40,200
Salle Verte		26,500	36,500
Miscellaneous Income		48,833	9,500
		134,126	132,500
Compensation of Employees	34		
Basic Salary		91,895,178	77,337,154
Extra Remuneration		3,036,223	5,786,657
Interim Allowance		1,452,295	4,234,980
Acting Allowance		295,626	248,172
Other Allowance		1,327,549	654,890
Bid Evaluation Committee Allowance		288,844	199,834
Cash In Lieu of sick Leave		2,835,030	31,778
End of year Bonus		7,703,902	6,920,508
Uniform Allowance		1,956,604	1,897,149
Other Staff Costs			
Travelling and Transport		11,179,377	10,094,106
Overtime		16,607,928	10,210,663
Fees for Training		50,275	73,064

THE DISTRICT COUNCIL OF MOKA

NOTES TO FINANCIAL STATEMENTS FOR THE FINANCIAL YEAR ENDED 30 JUNE 2022

Particulars	Notes	30 June 2022	30 June 2021
		MUR	MUR
Compensation of Employees (Cont)	34		
Youth Employment Programme		300,906	902,652
Icouncil (CPM) Training		675,450	-
Staff Welfare Sports & Leisure		-	58,300
Contribution to National Saving Funds & National Pension Fund		6,626,490	5,295,257
Contribution to Family Protection		1,823,478	1,558,620
Sicom Defined Contribution		4,211,089	3,291,928
Sicom Defined Retired Benefit IPSAS 39		16,366,453	13,379,665
Accumulated Sick Leaves		3,279,688	2,745,298
Vacation Leaves		4,374,139	2,513,155
Passage Benefit		2,785,500	2,901,069
		179,072,024	150,334,899
Remuneration of Councillors	35		
Allowance to Chairperson and Councillors		9,544,975	9,118,241
Compensation		1,503,571	1,154,238
End Year Bonus		892,952	831,126
Travelling Councillors		330,658	294,464
Other Allowance		265,165	243,960
Mobile Allowance		173,774	164,126
Monthly Internet Allowance		71,038	66,398
		12,782,133	11,872,553
Grants And Subsidies	36		
Grants to Village Councils		4,900,000	4,900,000
Grants to Hospitals/Voluntary		36,500	1,800
Sports Regionalisation		139,750	100,000
Grants to Social and Religious		434,150	399,686
Donation to Distress Cases & Poverty		101,480	35,000
Funeral Grant		10,000	10,000
		5,621,880	5,446,486
Employer Social Benefits	37		
Gratuities		1,110,211	1,574,818
		1,110,211	1,574,818

THE DISTRICT COUNCIL OF MOKA

NOTES TO FINANCIAL STATEMENTS FOR THE FINANCIAL YEAR ENDED 30 JUNE 2022

Particulars	Notes	30 June 2022	30 June 2021
		MUR	MUR
Supplies and Consumables	38		
Cost of Utilities	38.1	30,628,476	30,736,738
Motor Vehicles Running Expenses	38.2	12,504,596	9,285,924
Repairs and Maintenance	38.3	39,180,404	25,248,869
Cleaning and Security Services	38.4	17,651,310	10,380,562
Social, Sports, Welfare and Cultural Activities	38.5	3,665,782	12,018,561
Legal and Professional fees	38.6	1,380,474	1,041,713
		105,011,042	88,712,365
Utilities Cost	38.1		
Electricity charges		27,439,822	27,666,574
Telephone Charges		2,135,015	2,074,788
Internet/WIFI Village Halls		650,017	632,938
Water Charges		403,622	362,438
		30,628,476	30,736,738
Motor Vehicle Running Expenses	38.2		
Fuel & Oil		8,168,600	5,663,954
Repairs and Maintenance		3,717,171	2,884,738
Insurance		385,525	534,930
Road Tax		233,300	202,300
		12,504,596	9,285,924
Repairs And Maintenance	38.3		
Maintenance of IT Computer and Equipment		3,549,971	2,836,624
Maintenance of NDU Assets		3,257,721	751,850
Maintenance of Traffic Centres		33,350	74,725
Maintenance of Rivers, Canals and Drains		7,347,163	6,215,262
Maintenance of Street Lighting		4,192,058	3,859,995
Maintenance of Roads		7,284,486	5,706,471
Name Plates, Traffic sign and Road Marking		186,613	29,414
Maintenance of Buildings and Village		8,355,272	1,272,584
Maintenance Children Garden of Green		2,235,164	1,003,520
Repairs and Maintenance of Markets and Fairs		578,899	783,842
Maintenance of Other structures- Plant and Machinery		25,965	25,520

THE DISTRICT COUNCIL OF MOKA

NOTES TO FINANCIAL STATEMENTS FOR THE FINANCIAL YEAR ENDED 30 JUNE 2022

Particulars	Notes	30 June 2022	30 June 2021
		MUR	MUR
Repairs And Maintenance			
	38.3		
Maintenance of Incinerators		30,209	21,649
Maintenance of Cemeteries/ Cremation		793,474	521,072
Materials		594,756	138,162
Maintenance of other Infrastructures		-	-
Loose Tools		135,142	125,653
Parks and Garden (Saint Martin Dam Leisure Park)		3,218	2,010
Maintenance of Gym and other		31,864	237,313
Maintenance of Environment		545,079	1,643,200
		39,180,404	25,248,869
Cleaning and Security Services and other Related Costs			
	38.4		
Contracted Maintenance Services		6,976,026	5,526,343
Environment		1,878,965	395,065
Maintenance and Cleaning of Lavatories		298,492	11,856
Material Scavenging		5,728	52,230
Herbicides		97,233	421,436
Rodent Control		1,059,155	1,614,771
Pest Control		27,957	50,588
Cleaning of Barelands		466,284	28,380
Embellishment		-	133,502
Cleaning, Rehabilitations and Upgrading, Bridges and Rivers		766,100	632,900
Dredging, Cleaning and Backfilling		3,680,000	-
Clean up Campaign		2,395,370	1,513,492
		17,651,310	10,380,562
Social, Sports, Welfare and Cultural Activities			
	38.5		
Cultural Activities		328,559	1,007,951
Religious and National Festivals		989,643	975,438
Sports Activities inc Moka Sports		674,386	388,593
Allowance to Trainer (Yoga and Zumba)		434,390	1,064,150

THE DISTRICT COUNCIL OF MOKA

NOTES TO FINANCIAL STATEMENTS FOR THE FINANCIAL YEAR ENDED 30 JUNE 2022

Particulars	Notes	30 June 2022	30 June 2021
		MUR	MUR
Social, Sports, Welfare and Cultural Activities (Cont)	38.5		
Civic Activities		879,523	910,718
Socio- Cultural Project		359,281	7,671,710
		3,665,782	12,018,561
Professional And Legal Fees	38.6		
Legal & Professional Fees		1,026,124	692,313
Inspection and Audit Fees		300,000	300,000
Actuarial Fees		54,350	49,400
		1,380,474	1,041,713
Depreciation	39		
Buildings		10,161,099	9,834,556
Plant and Machinery		4,865,383	4,398,546
Motor Vehicles		5,010,210	6,110,210
Electronic Equipment		3,183,351	2,894,766
Furniture, Fixtures and Fittings		977,921	968,921
Roads		25,410,784	24,914,247
Drains		35,768,463	33,428,288
Bridges		447,256	447,256
Public Lighting		12,252,684	11,834,000
Sports Infrastructures		12,047,936	10,329,718
Cemetery/Incinerator		1,392,672	1,322,772
Other Public Infrastructure		449,094	220,783
Software		479,862	479,862
		112,446,715	107,183,925
Other Expenses	40		
Postage		426,107	200,125
Office Sundries/office expenses		168,154	119,922
Printing and Stationery		809,316	523,710
Books and Periodicals		2,300	700
Publications		198,916	97,450
Software Licence		-	93,955
Electoral Expenses		-	20,000
Entertainment		205,157	207,831
Subscriptions		202,500	202,500
General Insurance		212,365	208,847

THE DISTRICT COUNCIL OF MOKA

NOTES TO FINANCIAL STATEMENTS FOR THE FINANCIAL YEAR ENDED 30 JUNE 2022

Particulars	Notes	30 June 2022	30 June 2021
		MUR	MUR
Other Expenses (Cont)	40		
Police Assistance		15,113	-
Rental of Sub -Hall		25,337	-
		<u>2,265,265</u>	<u>1,675,040</u>
Finance Costs	41		
Bank Charges		134,329	107,651
		<u>134,329</u>	<u>107,651</u>
Other Gains/ Losses	42		
Gain on sale of assets		261,000	-
		<u>261,000</u>	<u>-</u>