



THE DISTRICT COUNCIL OF MOKA

ANNUAL REPORT

FINANCIAL YEAR 2022/2023



Royal Road Quartier Militaire



ceomfdc@intnet.mu



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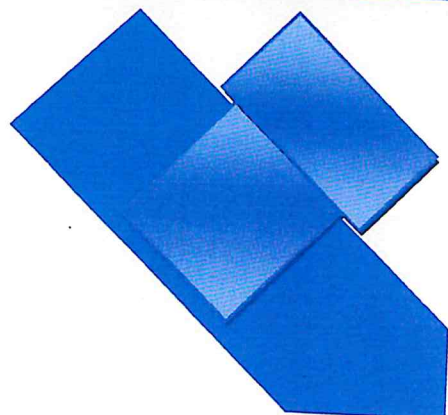


TABLE OF CONTENTS

	Page
PART I	
• Statement from Chairperson	1
• Statement from Chief Executive	2
• History and Profile of Council.....	3
• Vision/Mission/Purpose and Values	4 - 5
• Composition of Council and Committees	6 - 17
• Organisational Set up	18 - 20
• Administration Department.....	21 - 26
• Finance Department	27
• Land Use & Planning Department	28 - 30
• Public Infrastructure Department	31 - 34
• Public Health Department	35 - 46
• Welfare Department.....	47 - 50
• Gender Policy Statement of Council	51
PART II	
• Corporate Governance Report.....	52 - 57
PART III	
• Key Actions Plan	58
• Major Achievements.....	59 - 62
PART IV	
• Financial Performance	63
• Financial Highlights.....	64 - 71
• Financial Statements	72
PART V - Way Forward	
○ Strategic Direction	



THE DISTRICT COUNCIL OF MOKA

**ANNUAL REPORT
FOR FINANCIAL YEAR 2022/2023**

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

A handwritten signature in black ink, appearing to read 'G.N. Ramanjooloo', written over a horizontal line.

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

Adopted in Council Meeting of 21 September 2023

STATEMENT FROM CHAIRPERSON

As Chairperson, it is with great honour I am presenting the Annual Report of The District Council of Moka for the year 2022/2023.

The financial year under review was marked mainly by the new normal after the gradual resumption of activities following the two years of the Covid-19 pandemic outbreak. The Council as a responsible entity has provided the services to its citizens with continued improvement and within the required timeframe at all levels.

The financial year has witnessed the implementation of several new projects namely sports complex, multipurpose halls, sub-halls, construction of drains, maintenance of infrastructural and road works. The Council has also organised successfully several civic, cultural and sports activities with the involvement of the citizens for their general welfare.

In line with its mandate and with an accomplished feeling, the Council has successfully achieved its objectives of enhancing the economic, environmental, social and cultural welfare of the local community. The collaboration between the Central Government and Local Government are sine qua non for an overall good performance at all levels.

First and foremost, I would like to express my gratitude to The Honourable Prime Minister of The Republic of Mauritius for his trust placed upon me and his valuable support to me as Chairperson of the Council. I would like also to express my thankfulness to The Honourable Vice-Prime Minister, Ministers, Parliamentary Private Secretaries, Members of the National Assembly for Constituencies Nos. 8, 10 & 17, all Councillors of The Council, the Chief Executive and employees of the Council for their valuable support and dedicated commitment to achieve the mission of the Council. I am confident that we will continue to succeed in this journey.

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

STATEMENT FROM CHIEF EXECUTIVE

It is with great pleasure that I am presenting the Annual Report 2022-2023 of The District Council of Moka which has been marked by continued 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 and Committee Development Projects funded by the Government of India.

Moreover, The District Council of Moka has continued spearheading the I-Council project by extending same to all Local Authorities and beyond the boundaries of the Ministry of Local Government and Disaster Risk Management. The Learning and Development Team of the Council is now developing an Executive Management System on behalf of the Project Implementation Monitoring Agency (PIMA) for use by other Public Bodies.

The continuous improvement and enhancement made to the systems have reinforced governance by focusing on real time management to improve accountability and transparency. In a team spirit ,The District Council of Moka has so far sucessfully executed its strategies and is now looking ahead for continued progress and innovations.

G.N. RAMANJOOLOO
CHIEF EXECUTIVE

HISTORY OF THE DISTRICT AND PROFILE OF COUNCIL

Moka is located on the Central Plateau of our Island 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 comprises 16 villages covering an area of 230.5 km² and its population is estimated to be about 82,000 inhabitants. The 16 villages under the administrative jurisdiction of the Council are as follows:

- 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 recent years, the regions of Moka have witnessed major developments. The landmark progress in Moka has been the extension of the Metro Express network to Réduit and the network to be further extended in the regions of Moka creating an unprecedented transport infrastructure. Other major developments include the construction of smart cities, residential building, while several Public Bodies are setting-up their headquarters at the Reduit Triangle. Thus, Moka is becoming a vibrant region coupled with development in harmony with the environment.

1.4 VISION/MISSION/PURPOSE AND VALUES

OUR IDENTITY

The District Council of Moka is a body corporate set 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**

We will never stop improving the quality of our services and

& INNOVATION

endeavour to innovate so that the citizens are delighted with them.

1.4.1 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 and work with high level of integrity and accountability

COMPOSITION OF COUNCIL AND COMMITTEES

FOR FINANCIAL YEAR 2022/2023

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 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 the LGA. Mr. S.M.K. SOONARANE, MSK and Mr. V. RAMDUNY have been re-elected in December 2022 to serve as Chairperson and Vice-Chairperson respectively.

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

1.5.1 COMPOSITION OF COUNCIL & ATTENDANCE OF MEMBERS

Sn	Name	District Councillor	Village Council	No. of Meetings Attended
1	Mr. SOONARANE Sudhirchandra Mahesh Kumar, M.S.K.	CHAIRPERSON	PROVIDENCE	21
2	Mr. RAMDUNY Vageesh	VICE-CHAIRPERSON	L'AVENIR	16
3	Mr. DIDORALLY Mohammad Zakheer Hussein	DISTRICT COUNCILLOR	NOUVELLE DECOUVERTE	14
4	Mrs. DOBEE Kowsaleea	DISTRICT COUNCILLOR	ESPERANCE	10 (Up to 08.09.2023)
	Mr. NIRSIMLOO Oomesh	DISTRICT COUNCILLOR		(As from 21.09.2023)
5	Mr. GHOORAH Udaye Kumar	DISTRICT COUNCILLOR	RIPAILLES	21
6	Mr. GOLAM Chandradath	DISTRICT COUNCILLOR	MOKA	21
7	Mr. GOODUR Yash	DISTRICT COUNCILLOR	SAINT PIERRE	16
8	Mrs. GREEDHAREE- OOGARAH Jyotee	DISTRICT COUNCILLOR	VERDUN	5 (Up to 13.12.2022)
	Mr. AATMA Ramanah Atmanand Mahunty, MSK	DISTRICT COUNCILLOR		8 (As from 19.12.2022)
9	Mr. HEEROOA Ramnarain	DISTRICT COUNCILLOR	SAINT PIERRE	11
10	Mr. KHAN Abdool Naeem	DISTRICT COUNCILLOR	QUARTIER MILITAIRE	10 (Up to 09.12.2022)
	Mr. MULLOO Tejnath Kiran	DISTRICT COUNCILLOR		7 (As from 19.12.2022)
11	Mr. POORUNDERSING Dhiraj	DISTRICT COUNCILLOR	MELROSE	20
12	Mr. RAMJEE Ravi	DISTRICT COUNCILLOR	DUBREUIL	20
13	Mr. RAMKHALAWON Chatan Anand	DISTRICT COUNCILLOR	LA LAURA MALENGA	13
14	Mrs. SEEBUN Maneesha	DISTRICT COUNCILLOR	CAMP THOREL	14 (Up to 12.01.2023)
	Mr. TEELOKEE Vijayanan	DISTRICT COUNCILLOR		7 (As from 30.01.2023)
15	Mr. SEEBURUN Ravi Shankar	DISTRICT COUNCILLOR	MONTAGNE BLANCHE	21
16	Mr. SONESING Anandev	DISTRICT COUNCILLOR	DAGOTIERE	21
17	Mr. SOOBEN Moganarden	DISTRICT COUNCILLOR	SAINT JULIEN D'HOTMAN	20

The Council has met 21 times for Financial Year 2022-2023.

1.5.2 COMMITTEES AND COMMITTEE MEMBERS

In pursuance of the LGA and provisions made under the Standing Orders, the following Committees are established at the Council.

i) 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.

SN	Name	Position
1	Mr. SOONARANE Sudhirchandra Mahesh Kumar, M.S.K	Chairperson
2	Mr. RAMDUNY Vageesh	Vice-Chairperson
3	Mrs. DOBEE Kowsaleea	Member
4	Mr. POORUNDERSINGH Dhiraj	Member
5	Mr. MULLOO Tejnath Kiran	Member
6	Mr. AATMA Ramanah Atmanand Mahunty	Member
7	Mr. SOOBEN Monganarden	Member
8	Mr. GOODUR Yash	Member
9	Mr. HEEROOA Ramnarain	Member
10	Mr. SEEBURRUN Ravi Shankar	Member
11	Mr. TEELOKEE Vijayanan	Member
12	Mr. GOLAM Chandra Dath	Member

ii) PUBLIC INFRASTRUCTURE COMMITTEE

The Public Infrastructure Committee was engaged in the monitoring of works and projects effected by The Public Infrastructure Department of the Council.

SN	Name	Position
1	Mr. SOONARANE, Sudhirchandra Mahesh Kumar, M.S.K.	Chairperson
2	Mr. RAMDUNY, Vageesh	Vice-Chairperson
3	Mr. POORUNDERSING, Dhiraj	Member
4	Mr. RAMJEE, Ravi	Member
5	Mr. GOODUR, Yash	Member
6	Mr. MULLOO Tejnath Kiran	Member
7	Mr. GHOORAH Udaye Kumar	Member
8	Mr. SEEBURRUN Ravi Shankar	Member
9	Mr. AATMA Ramanah Atmanand Mahunty	Member
10	Mr. TEELookeE Vijayanan	Member
11	Mr. HEEROOA, Ramnarain	Member
12	Mrs. DOBEE Kowsaleea	Member

iii) PUBLIC HEALTH COMMITTEE

The Public Health Committee dealt with the management of markets and fairs, hawkers, sanitation and other environmental issues. The Public Health Committee met two times during the financial year 2022/2023.

SN	Name	Position
1	Mr. SOONARANE, Sudhirchandra Mahesh Kumar, M.S.K.	Chairperson
2	Mr. RAMDUNY, Vageesh	Vice-Chairperson
3	Mr. SEEBURUN, Ravi Shankar	Member
4	Mr. SOOBEN Monganarden	Member
5	Mr. AATMA Ramanah Atmanand Mahunty	Member
6	Mr. GOODUR Yash	Member
7	Mr. GHOORAH Udaye Kumar	Member
8	Mr. RAMKHALAWON Chatan Anand	Member
9	Mr. TEELOKEE Vijayanan	Member

iv) WELFARE COMMITTEE

The Welfare Committee is principally constituted to work on the annual Sports and Welfare Program and to prepare for civic or other specific events. One meeting was held during the financial year 2022/2023.

SN	Name	Position
1	Mr. SOONARANE, Sudhirchandra Mahesh Kumar, M.S.K.	Chairperson
2	Mr. RAMDUNY, Vageesh	Vice-Chairperson
3	Mr. SEEBURUN, Ravi Shankar	Member
4	Mr. RAMJEE, Ravi	Member
5	Mr. SONESING, Anandev	Member
6	Mr. DIDORALLY, Mohammad Zakheer Hussein	Member
7	Mr. SOOBEN, Moganarden	Member
8	Mr. GOLAM, Chandra Dath	Member
9	Mrs. DOBEE, Kowsaleea	Member

v) PLANNING MONITORING COMMITTEE

The Planning Monitoring Committee has been constituted to review and monitor complaints pertaining to buildings or planning matters. Five meetings were held during the financial year 2022/2023.

SN	Name	Position
1	Mr. SOONARANE, Sudhirchandra Mahesh Kumar, M.S.K.	Chairperson
2	Mr. RAMDUNY, Vageesh	Vice-Chairperson
3	Mr. MULLOO Tejnath Kiran	Member
4	Mr. GHOORAH Udaye Kumar	Member
5	Mr. DIDORALLY Mahammad Zakheer Hussein	Member
6	Mr. SOOBEN Moganarden	Member
7	Mr. SEEBURRUN Ravi Shankar	Member
8	Mr. RAMJEE Ravi	Member
9	Mrs. DOBEE Kowsaleea	Member

vi) EXECUTIVE COMMITTEE

As established under the 47 and 48 of LGA, The Executive Committee is responsible for approval of the procurement of goods and services effected by the Council.

The Executive Committee Members are appointed by the Chairperson and consisted of the following members. Forty two meetings of the Executive Committee were held during financial year 2022/2023.

SN	Name	Position	No. of Meetings Attended
1	Mr. SOONARANE, Sudhirchandra Mahesh Kumar, M.S.K.	Chairperson	40
2	Mr. RAMDUNY, Vageesh	Vice-Chairperson	15
3	Mr. GOLAM, Chandradath	Member	41
4	Mr. RAMJEE, Ravi	Member	41
5	Mr. SEEBURUN, Ravi Shankar	Member	34
6	Mr. SONESING, Anandev	Member	20 (Up to 13.12.2022)
	Mr. GOODUR Yash	Member	15 (As from 03.02.2023)
7	Mr. RAMKHALAWON Chatan Anand	Member	17 (Up to 20.01.2023)
	Mr. SOOBEN Moganarden	Member	19 (As from 03.02.2023)

vii) PERMITS AND BUSINESS MONITORING COMMITTEE

The Permits and Business Monitoring Committee established under Section 115 of the LGA is responsible to determine applications for Building and Land Use Permits. The Committee comprises 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 55 occasions for financial 2022/2023.

The Permits and Business Monitoring Committee consisted of the following members -

SN	Name	Position	No. of Meetings attended
1	Mr. SOONARANE, Sudhirchandra Mahesh Kumar, M.S.K.	Chairperson	50
2	Mr. GHOORAH, Udaye Kumar	District Councillor as Member	55
3	Mr. DIDORALLY, Mohammad Zakheer Hussein	District Councillor as Member	40
4	Mr. SOOBEN, Moganarden <i>(As at 18.01.2023)</i>	District Councillor as Member	1
	Mr. MULLOO Tejnath Kiran <i>(As at 30.01.2023 to date)</i>	District Councillor as Member	22
5	Mr. SONESING, Anandev	District Councillor as Member	25
6	Mrs. SEEBUN Maneesha	District Councillor as Member	24
7	Mr. POORUNDERSING Dhiraj	District Councillor as Member	16
8	Mr. RAMANJOOLOO, Ghovadarajah Naidoo	Chief Executive, Member	54
9	Mr. BEEDASY, Bashir Aslam	Head, Land Use and Planning Department, Member <i>(Up to 18.01.2023)</i>	30
	(Mrs. Mansha SHAM-RAMBHUJUN	Acting Head, Land Use and Planning Department, Member <i>(As from 30.01.2023 to date)</i>	26
10	Mr. SOOKUN, Aumrajsingh	Head Public Infrastructure Department, Member	38
11	Mr. LOBIN, Jaykrishna	Chief Health Inspector, Member	55

viii) 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 forty four times during the financial 2022/2023.

FINANCIAL YEAR 2022/2023	
Mr. N. MIGALE <i>(Up to 16.12.2022 and resuming as from 12.09.2023 at The District Council of Moka)</i>	Chairperson
Mr. Dinesh NUCKCHEDDY <i>(Acting as Deputy Chief Executive as from 16.12.2022 to 11.09.2023)</i>	Chairperson
Mrs. M. B. ARMOOGUM Financial Controller	Member
Mr. J. LOBIN Chief Health Inspector	Member

ix) OTHER COMMITTEES

In addition to the above mentioned Committees, the existing legislations and/or regulatory framework provide for the setting up of the Committees as hereunder:

- **Ethics Committee**

In line with good governance principles and recommendation of ICAC for prevention of Corruption, the Ethics Committee of the Council is constituted of the following seven members.

Sn	Name	Position
1	Mr. SOONARANE Sudhirchandra Mahesh Kumar, M.S.K.	CHAIRPERSON
2	Mr. RAMDUNY Vageesh	VICE-CHAIRPERSON
3	Mr. POORUNDERSING Dhiraj	DISTRICT COUNCILLOR
4	Mr. AATMA Ramanah Atmanand Mahunty, MSK	DISTRICT COUNCILLOR
5	Mr. GHOORAH Udaye Kumar	DISTRICT COUNCILLOR
6	Mrs. DOBEE Kowsaleea	DISTRICT COUNCILLOR
7	Mr. MULLOO Tejnath Kiran	DISTRICT COUNCILLOR

- **Safety and Health Committee**

At The District Council of Moka, the concern of health and security of the public officers is not a matter of the law only. Safety and Health of the 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 with the aim 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 2022/2023, the Safety and Health Committee met six (6) times to discuss on preventive measures to minimize risk at work. The SHO played an important role for eight (8) premises occupied by the Council in obtaining their Fire Certificates from July 2022 to June 2023. Ten (10) employees successfully achieved their First Aid Course (MQA Approved) in March 2023 and were awarded a certificate valid for three (3) years. Manual grade workers were given the opportunity to go for a regular medical check-up.

• **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. 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).

During the period July 2022 to June 2023, the LEOC has been activated as follows:

Activated on	Event
26.01.2023 – 27.01.2023	Torrential Rain
21.02.2023	Cyclone Freddy (Post Disaster Assessment)

✓ **Community Disaster Response Program (CDRP)**

Community Disaster Response Program is a process of involving and empowering local people to reduce the risks and impacts of natural and human-made hazards. CDRP aims to enhance the capacities, resources, and networks of communities to cope with and recover from disasters. The objective of the CDRP is to set up Community Disaster Response Team (CDRT) in vulnerable areas, to identify and analyze the potential threats and challenges that the community faces.

The following participatory tools are used to collect and visualize data on the frequency, intensity, and location of hazards, as well as the exposure, sensitivity, and adaptive capacity

of the community; hazard mapping, risk ranking, vulnerability assessment, and historical timeline. This will help to prioritize the most urgent and relevant risks and needs.

The National Disaster Risk and Reduction Centre has run the program in the Village Council Area of La Laura Malenga in November 2022. A team of 16 CDRT volunteers were trained during a three day program. This has added up to the existing CDRTs in the Village Council Areas of Montagne Blanche and Esperance.

• **Performance Review Committee**

In line with Directive 64 of the PPO, a Performance Review Committee is established at the Council with the aim to review the performance of suppliers and contractors on current as well as forthcoming contracts.

The Performance Review Committee consists of the Deputy Chief Executive, Financial Controller and The Chief Health Inspector.

1.9 VILLAGE COUNCILS

As defined under Local Government Act (LGA), a Village Council is a local authority which is responsible for the administration of a village ensuring the wide democratic state of governance in Mauritius. It enables the transfer of power to the grass root for decisions taking and implementation of measures for the betterment of the local communities.

A Village Council shall, within the limits of its administrative area, be responsible, among others for:

- o the organisation of sports, leisure and cultural activities;
- o the maintenance and improvement of libraries and computer facilities;
- o the maintenance of cremation grounds and any other public health amenities;
- o the performance generally of any public works to promote the sanitation and cleanliness of the village and the well being of the inhabitants.

There are 16 Village Councils under the jurisdiction of The District Council of Moka. Each Village Council has 9 democratically elected Councillors comprising a Chairperson, Vice-Chairperson who are elected among the 9 Councillors and one Councillor represents the Village Council at the District Council level (District Councillor). Each Village Council has its own yearly estimates and the total estimates for the 16 Village Councils for the year 2022-2023 was Rs 4,900,000.00.

A Village Council must meet in their ordinary meeting at least once every month for their village council's matters.

(i) Activities

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

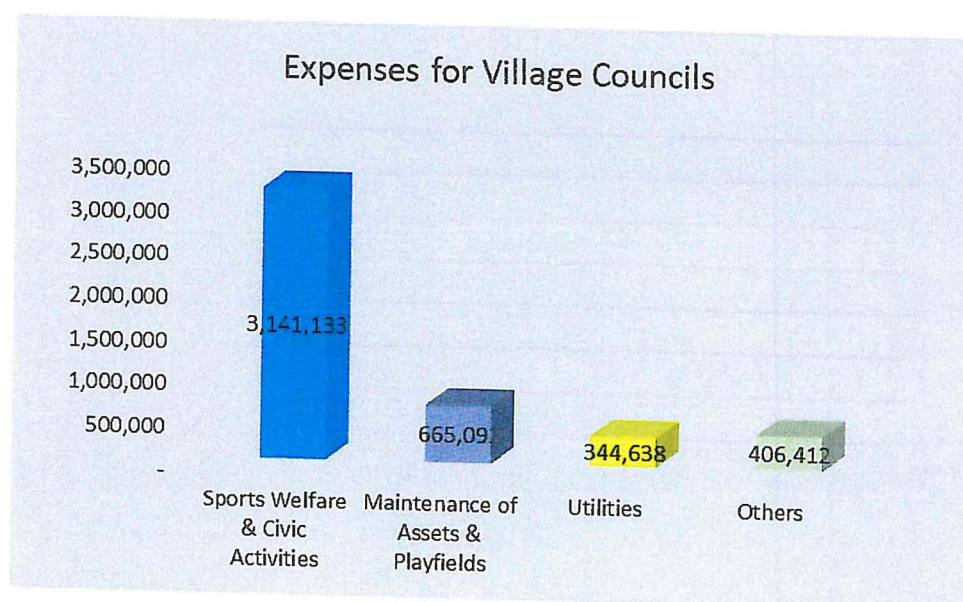
Following the resumption of normal activities after the Covid-19 pandemic outbreak, major activities of the Village Council with the involvement of all Residents have been organised successfully namely football competitions, domino/carom tournament, pétanque competition, cultural shows, medical/blood donation functions and Family Fun Day. Senior Citizens Lunch/Gatehering, which forms part of the traditionally organised activity, were organised by the Village Council to the satisfaction of all the Senior Citizens after two years of sanitary restrictions.

Protection of the environment was also high on the agenda of the Village Council with clean-up campaign organised at the level of Village Council engaging all Residents on-board to promote cleanliness in their respective Villages.

(ii) Expenses

The details of expenses for year 2022/2023 for the Village Councils are as follows:

Sports Welfare & Civic Activities	Rs.3,141,133
Maintenance of Assets & Playfields	Rs.665,092
Utilities	Rs.344,638
Others	Rs.406,412
TOTAL	Rs.4,557,275



1.10 Organisational Set-up of the Council

Pursuant to Section 67 of the LGA, the Council has six Departments for the efficient discharge of its duties namely the:

- (a) Administration Department;
- (b) Finance Department;
- (c) Land Use and Planning Department;
- (d) Public Infrastructure Department;
- (e) Public Health Department; and
- (f) Welfare Department.

Every department of the Council is headed by a Head of Department or Officer-in-Charge and shall be under the supervision of the Chief Executive. The list of Head of Departments are detailed in the table below. There also Sections under some departments as elaborated in the next part.

The Organisational Set-up of the Council is detailed in figure 1.

1.10.1 LIST OF HEADS OF DEPARTMENTS/SECTIONS

Name	Designation
Mr. G.N. RAMANJOOLOO	Chief Executive
Mr. N. MIGALE	Deputy Chief Executive <i>(Posted at The District Council of Pamplermousses as from 16.12.2022 and posted back to The District Council of Moka as from 12.09.2023 to date)</i>
Mrs. M.B. ARMOOGUM	Financial Controller
Mr. A. SOOKUN	Head, Public Infrastructure Department
Mrs. G. LUTCHOOMAN – BIKOO	Human Resource Management Officer
Mr. D. NUCKCHEDDY	Assistant Chief Executive <i>(Assigned duty as Acting Deputy Chief Executive as from 16.12.2022 to 11.09.2023)</i>
Mr. K.A. THAGALEE	Assistant Chief Executive
Mr. J. LOBIN	Chief Health Inspector
Mr. B.A. BEEDASY	Head, Land Use and Planning Department <i>(Up to 18.01.2023)</i>
Mrs. Mansha SHAM-RAMBHUJUN	Acting Head, Land Use & Planning Department <i>(As from 30.01.2023 to date)</i>
Mr. J. RAMMAH	Chief Inspector of Works
Mr. C. RAMESSUR	IT Officer/Systems Administrator
Mr. V. KOONJA	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

1.11 THE ADMINISTRATION DEPARTMENT

The Administration Department comprises the following sections:

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 371 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 2022/2023, the following Committees have been held:

Committees	No. of Meetings held during Financial Year 2022/2023
Council Meeting	21
Executive Committee	42
Permits and Business Monitoring Committee	55
Procurement Committee	44
Planning Monitoring Committee	5
Ad Hoc Finance Committee	NIL
Public Health Committee	2
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 2022/2023, 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 2022/2023**

- 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
- End of Year Bonus
- Refund of Yearly Unutilized Sick Leaves
- Annual Increment/Compensation/Uniform Allowance
- Passage Benefits/Assignment of Duties/Car Loan
- Retirement Benefits and Gratuities.
- New Appointment/Transfer/Resignations
- Annual Inventory Store & Non Store Items/Office
- Assist in the Opening of Tender/Quotation Box
- Reconciliation of Manual List of Procurement Year 2022 with CPM System
- Vetting of Car Loan Agreement
- Random check of Applicable Rate for all sources of Income
- Verification of Projects Creation Forms
- Verification of payments using the in-house new CPM System

- Using Council Project Management to view photos of all Capital Projects and 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/Maintenance of vehicles with updates on Fleet Management System
- Advertising and Publicity fees
- Burial /Crematorium Fees
- Random check for the distribution of bins
- Records of Leaves
- Verified Compliance to Policy Guidelines for transfer of Stalls in Market/Fair
- Residential, Commercial, Industrial, Morcellement Application for BLP verified randomly
- Special Instruction Form for Penalty Fees prior to issue of BLP
- Refund of Deposit/Rental of Multipurpose Hall/Recreational Centre
- Attend Disciplinary Committees /Departmental Board/Audit Committee
- Drafting Reports on Audit Findings
- Auction Sale for unserviceable assets
- Special Assignment / Inquiry by Chief Executive
- Follow up on National Audit Office /Audit Committee

During financial year **2022-2023** 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. About forty- five (45) Audit Working Papers were documented for submission to National Audit Office. Findings and recommendations were reported in a timely manner.

The Audit Committee of The District Council of Moka also take on board the reports of the Internal Audit for follow-up. Several reports on risky areas were forwarded to Heads of Departments concerned for their follow-up action.

(4) **INFORMATION TECHNOLOGY SECTION**

The District Council of Moka has embarked on an innovative road map (I-Council) with the aim to provide services effectively and efficiently to the public. In this endeavour, all bureaucratic processes have been looked into and have been digitalised by using the latest Information Technology tools adopted by the Council. Moreover, the IT tools and methods including Geographical Information System (GIS), Global Positioning System (GPS), ERP Council Project

Management System (CPM) and Artificial Intelligence (AI) have led to innovative policies and mechanisms to address gaps and challenges in social, economic, and environmental sectors

The IT Section with the assistance of other employees in other departments have formed the Learning and Development Team (L&D Team). L&D is a team structure composed of officers having experience in management, engineering, project management, system analysis and software development. The L&D team has been set up to transform bureaucratic procedures into lean processes through reengineering techniques. The L&D team operates on a full-time basis and studies day to day departmental processes with a view to digitalise them and integrate them with other information systems. The L&D team also provides training when information systems are introduced to other Councils and is referred to as the change agent. The L&D team manages the e-learning platform of the I council.

Following the decision of the Government on 16 March 2020, the I-Council project is being implemented by the Ministry of Local Government in all local authorities to provide an effective optimised management system and an improved quality of service. The project is being monitored by The Ministry of Information Technology, Communication and Innovation and regular meetings are being held together with all stake holders to facilitate the project implementation.

The Council Project Management System has already been deployed at Eleven Local Authorities so far. The last remaining Local Authority namely The District Council of Black River is expected to be completed by end of October 2023. On the other hand, Asset Tagging on the National Geographical Information System (NGIS) has been almost completed in all Local Authorities.

(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.

This financial year under review has been marked by a paper-less based operating registry where all correspondences are channelled to the the Departments via the CPM system.

It is also responsible for filing of all documents and mails to be used as archives for the Councils. The Section is assisted by a Word Processing Operator for all outgoing mails which have amounted to 832 in 2022/2023.

(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 2022/2023, the following bids have been awarded:

➤ Direct Procurement	:	36
➤ Request for Quotations/Restricted Biddings	:	40
➤ ONB	:	18

1.12 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 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

1.13 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 is an important part of the Council. It consists of 11 persons namely the Acting, Head of Planning and Land Use Department, 2 Planning and Development Inspectors, 8 Planning and Development Assistants.

1.13.1 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:

- ✓ Parcelling of land such as excision and division of land among heirs and ascendants/descendants
- ✓ Residential
- ✓ Boundary Wall
- ✓ Commercial
- ✓ Industrial
- ✓ Sui Generis
- ✓ Workshop
- ✓ Social such as Place of Public worship
- ✓ Change of use from one economic activity to another

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

- ✓ To investigate complaints and illegal developments
- ✓ To Initiate legal proceedings at the level of District Court, Intermediate Court and Supreme Court
- ✓ To advise applicants on land use matters
- ✓ To represent the Council in Morcellement Board, Land Conversion Permit, EIA/PER Committees amongst others
- ✓ To submit views to the Valuation Department and Ministries for assessment of property
- ✓ To attend the Environment and Land Use Appeal Tribunal (ELAT) in respect of appeal cases
- ✓ To submit clearance/No Objection letter prior to accept any payment of Trade fee for any economic activity
- ✓ To effect ex-post control

1.13.2 PROCESSING AND DETERMINATION OF APPLICATIONS

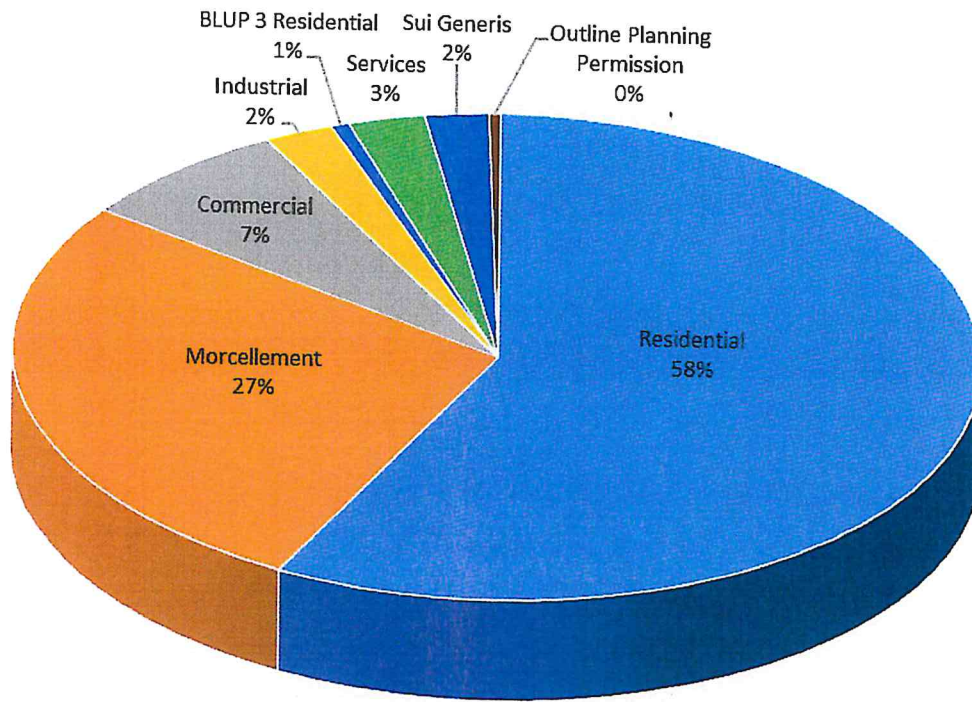
The district development is controlled through GIS technology and now applications are processed using GIS Maps and archiving. This has brought new effectiveness in the administrative and technical processes in dealing with applications. Marked improvement has been noted in handling of documents, archiving 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.

1.13.3 APPLICATIONS APPROVED / REJECTED

In the year 2022/2023, the Land Use and Planning Department has successfully entertained 1,771 BLUP applications for different categories details of which are hereby summarised in the table below and depicted in the figure below .

PERMIT TYPE	CLUSTER	APPROVED	REFUSED	IN PROGRESS	TOTAL
BLUP1	Residential	532	236	253	1,021
BLUP2	Morcellement	207	109	169	485
BLUP3	Commercial	37	66	26	129
	Industrial	7	24	10	41
	Residential	4	4	3	11
	Services	14	20	12	46
	Sui Generis	9	18	11	38
	Outline Planning Permission	1	-	-	7
Total		811	477	484	

*Percentage of Application received during financial year
2022-2023*



- Residential
- Morcellement
- Commercial
- Industrial
- BLUP 3 Residential
- Services
- Sui Generis
- Outline Planning Permission

1.14 THE PUBLIC INFRASTRUCTURE DEPARTMENT

The Public Infrastructure Department (PID) 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. Maintenance of assets such as roads, drains and street lighting are also under the responsibility of the PID. The PID works to provide a standard and well maintained infrastructure for the wellbeing of the Citizens.

The PID 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. The PID possesses several vehicles and equipment used for the execution of the different duties as detailed.

1.14. LIST OF VEHICLES AND EQUIPMENT

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

1.15 Major Projects

Major projects undertaken by the Public Infrastructure Department during the financial year 2023/2024 are listed as hereunder.

CAPITAL PROJECTS FOR FINANCIAL YEAR 2022/2023

SN	DESCRIPTION OF PROJECTS	PROJECT VALUE (Rs.)
1	Construction of Drain at Kalimaye Road, Dagotièrè	3,200,000
2	Construction of Drain at Mandela Road, L'Espérance	3,200,000
3	Construction of Drain at Betuel Road, Quartier Militaire	6,000,000
4	Construction of Drain at Popenessy Street, Quartier Militaire	6,000,000
5	Widening of River Pondar, Camp Thorel	12,500,000
6	Construction of Futsal, Children Garden, Petanque Court at Quartier Militaire	5,000,000
7	Construction of Sub Hall and Green Space at Telfair	6,000,000
8	Construction of Sub Hall, Children Garden, Petanque Court and Greenspace at Residence Vignol, St Pierre	7,000,000
9	Construction of Sports Complex at La Laura	13,000,000
10	Construction of Multipurpose Building, Upgrading of Market and Football Ground, Construction of Cloakroom, Mini Soccer Pitch, Children Garden and Green Space at Lower Dagotièrè	26,000,000
11	Construction of Shelter for Shivala at Camp Thorel	1,500,000
12	Upgrading of Shivalah Yard and Construction of Shelter at Quartier Militaire	1,100,000
13	Upgrading of Building to house a Sub Hall at Cité St Joseph, Montagne Blanche	3,000,000
14	Upgrading of Incinerator at St Pierre	1,000,000
15	Extension of Street Lighting Network and purchase of 800 Led Lanterns	8,000,000
16	Construction of Drain at Merry Town, Helvetia, St Pierre	11,000,000

SN	DESCRIPTION OF PROJECTS	PROJECT VALUE (Rs.)
17	Construction of Nehru Road, L'Esperance	7,500,000
18	Construction of Ddrain at Ajageer Road, Dagotière	1,500,000
19	Construction of Drain at Dassooa Road, Dagotière	7,500,000
20	Construction of Sub Hall at L'Assurance	3,000,000
21	Construction of Shelter at L'Esperance Mandiram	1,000,000
22	Construction of Shelter to cover Petanque Court at Dubreuil	2,000,000
23	Construction of Shelter at Valetta Mandiram	500,000
24	Construction of Toilet at Melrose Marathi Mandir	400,000
25	Upgrading of Football Ground, Creation of Mini Soccer Pitch, Children Garden and Upgrading of Cloakroom to house a Gym at Dubreuil	5,000,000
26	Construction of Shelter at Kovil premises at St Julien D'Hotman	400,000
27	Construction of Shelter at Marathi Mandir, St Julien D'Hotman	500,000
28	Construction of Shelter in Kalimaye, Ripailles	300,000
29	Construction of Shelter and Upgrading Work at Anna Purna, Quartier Militaire	1,000,000
30	Resurfacing of Yard at Nouvelle Decouverte Mosque	450,000
31	Resurfacing of Yard at Vuillemin Mosque	350,000
32	Upgrading Work at Dagotière Mosque	800,000
33	Upgrading of Village Hall and Creation of Mini Soccer Pitch, Children Garden at Melrose	4,000,000

1.15 THE PUBLIC HEALTH DEPARTMENT

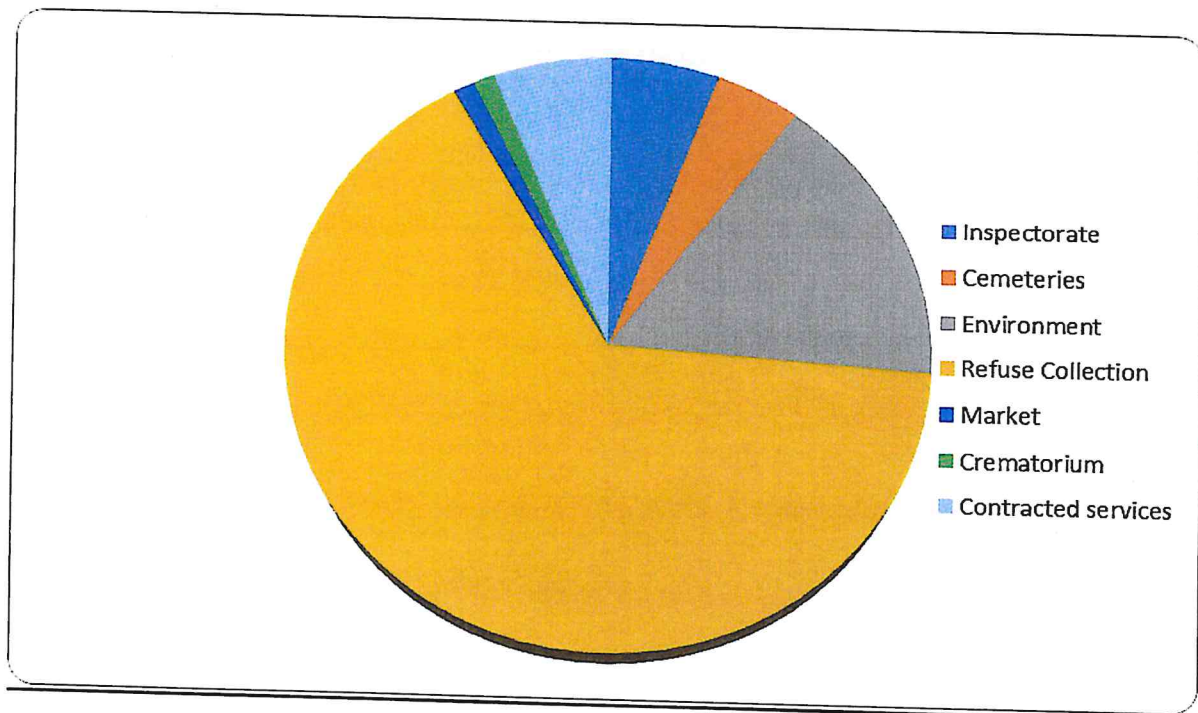
The public health department has the overall responsibility for the creation and maintenance of a good living environment in the Council area for the wellbeing of all Citizens.

The main duties of the Public Health Department are as follows:

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

1.15.1 Department Manpower

The manpower of the department are categorized as hereunder:



1.15.2 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- 97
- ✓ 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.

1.15.3 Cleaning of Roadsides

Coupled with the scavenging service, all the roads are swept on a weekly basis.



1.15.4 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.



Some of the works done by the Environment Team



1.15.5 MAURI FACILITIES MANAGEMENT CO. LTD

The Mauri-Facilities Management Co Ltd, a private company (a subsidiary of Landscape Mauritius) has deployed 20 general workers to the District Council of Moka who are undertaking activities such as general cleaning works, sweeping of roadside, collection of litters and trimming of green spaces, round about and islets.



1.15.6 Market and Fair

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

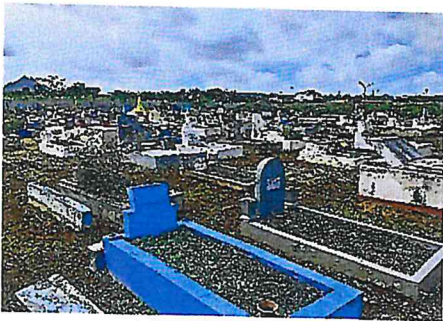
With the ongoing renovation and extension of the present markets, the Council has a vision to make it become the preferred shopping area for customers around Mauritius, in terms of commerce and conviviality. Apart from being the local point for shopping in the area, it is also expected to be a major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



Food Court

1.15.7 Cemeteries ,Cremation Grounds, and Crematoria

There are 5 cemeteries, 13 cremation grounds, and 2 LPG propelled Crematoria within the District Council Area.



a) Cemeteries

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 2022/2023: **177**

b) Crematorium



The Crematoria of the Council are located at Circonstance, Saint Pierre near the existing cemetery and in the Montagne Blanche cemetery premise. The latter being operational as from 4th June 2022. They are modern LPG propelled incinerators, satisfying all the environmental laws.

Number of incineration carried out for year 2022/2023 : **213**

1.15.8 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 2022/2023.

1.15.9 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

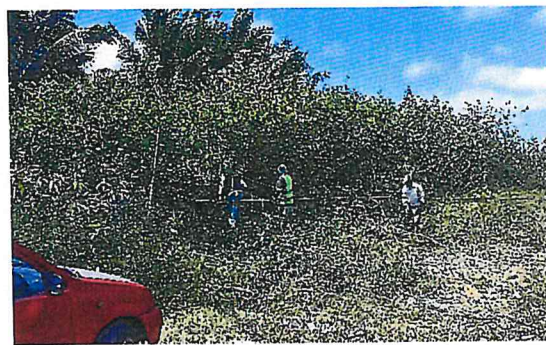
- **1156 - known owners**
- **1422 - unknown owners**
- **15 - state land**
- **27 known owners but residing abroad**

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.

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

194 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.



1.15.10. 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.

Traffic Centre at Saint Pierre



1.15.11 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. Eau Bouille Bus Stand

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.

1.15.12 Environmental Activities

Clean up Campaigns have been organised in collaboration with private entities to promote the region into a cleaner and healthier one. Also, embellishment works have been effected at strategic places, such as roundabouts, green spaces etc.

Environmental Activities



1.15.13 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: **210** and a total amount of **735 tons** of wastes were carted away.



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: **6250**

1.15.14 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 2022/2023 is approximately

1 kg.

1.15.15 Distribution of Household Bins

Putting our Citizens first, The Council has embarked during this financial year the distribution of household bins to all households of the District. 24,776 household bins were distributed free of charge to all the households found within the Council area during the period December 2022 to July 2023.



1.15.16 Environment Award 2023

The District Council of Moka won the 2nd Price in the Environment Award 2023 organised by the Ministry of Environment Solid Waste Management and Climate Change.

1.16 THE WELFARE DEPARTMENT

The Welfare Department caters for the management of welfare activities and organisation 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.

The advance of new technology and modernization of society have resulted into the creation of new avenues of intervention in expanding welfare activities to cater for the increasing demand and changing expectations of its local community members.

1.16.1 SERVICES

The services provided by the Department include the Maintenance of Playfields, Green Spaces, 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.

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, Melrose and Dubreuil.

The Council has also innovated the concept of playgrounds, which are now equipped with synthetic grass 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 18 indoor gym in most of its Village Hall/sSub-Halls and 1 regional gym at Quartier Militaire. Certain of the gyms have an Instructor providing proper training and assistance to the inhabitants.

The Council has inaugurated 2 new Sub Halls and 3 new Sports Complexes to enable the local community to benefit from all facilities.

1.16.2 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. Financial assistance to Athletes participating in international competitions.

1.16.3 REFERENCE LIBRARY

The Council has 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.

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

1.16.4 SOCIAL HALLS FOR FUNCTIONS

The Welfare Department is also responsible for the management of Social Halls. With the latest addition in March 2023, the Lower Dagotiere Multipurpose Complex now becomes the sixth Complex to offer its facilities to the public along with the rest of the five social/Recreational Halls 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.

Sub-halls are also put at the disposal of the citizens with applied conditions at a much reduced fee upon their written requests for their mini-functions. The Sub-Halls are Railwaysquare, Vignol, Reduit Vuillemin and Residence Saint Joseph.

1.16.5 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.

1.16.6 WELCOMING PILGRIMS OF MAHASHIVARATREE AT THE DISTRICT COUNCIL YARD.

During the past 10 years (since the existence of Moka/Flacq District Council), the Council of Moka has been receiving pilgrims of Mahashivaratree at the District Council yard, Quartier Militaire and same service has been provided up to now even after the splitting of the Moka Flacq District Council. However, since the past three years same could not be organized due to Sanitary Protocols imposed during the Covid -19 pandemic.

In February 2023, the Council has resumed its normal yearly service to welcoming the Pilgrims. The District Council yard provided a reception with food & refreshment distribution, a resting point and first aid services. The great majority of the pilgrims transiting from the District Council of Moka yard are from include those from Moka as well as from villages found other Districts.

1.16.7 JEUX DES VILLES ET VILLAGES 2022

The Jeux Des Villes et Villages 2022 was organised jointly by the Association of Urban Authorities (AUA) and Association of District Councils (ADC) to reinforce the synergy between District Councils and Municipal Councils. The District Council of Moka presently chairing the ADC was actively involved in the organisation of several activities under this Jeux.

The Council was reponsible for the organization of the main event being the Family Fun Day under this jeux on Sunday 27th November 2022 at Cote D'Or National Sports Complex with the participation of all 12 Local Authorities and the citizens.

Other accomplishments revelant to the Welfare Department include:

1. Winner of Relais Marathon de Quatre Bornes on 2nd October 2022 in 'Senior Hommes' Category.
2. Winner of Inter District Carrom Tournament (Double) – Female Category – Saturday 3rd December 2022

- 3. Third place in Domino Tournament (Double) – Female Category - Saturday 3rd December 2022**

- 4. Grand Champions of the Inter District Futsal Tournament held on Sunday 5th February 2023**

1.17 GENDER POLICY STATEMENT OF COUNCIL

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". There is good presentation of Councillors who are women in Village Council as well as holding the post of Chairperson or Vice-Chairperson.

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	38	49
Finance	4	3
Public Infrastructure	101	9
Land Use and Planning	10	1
Public Health	138	6
Welfare	1	2
TOTAL	292	70

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 2022-2023

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. The corporate governance structure is well established at the Council with imbedded governance principles.

2.1.1 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.

The CPM has not only reinforced the governance structure at the Council but also the governance of all authorities at National level which are embracing this digitalization process for more transparency, accountability and integrity.

2.1.2 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 the Anti-Corruption Policy of the Council.

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 requirements. 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

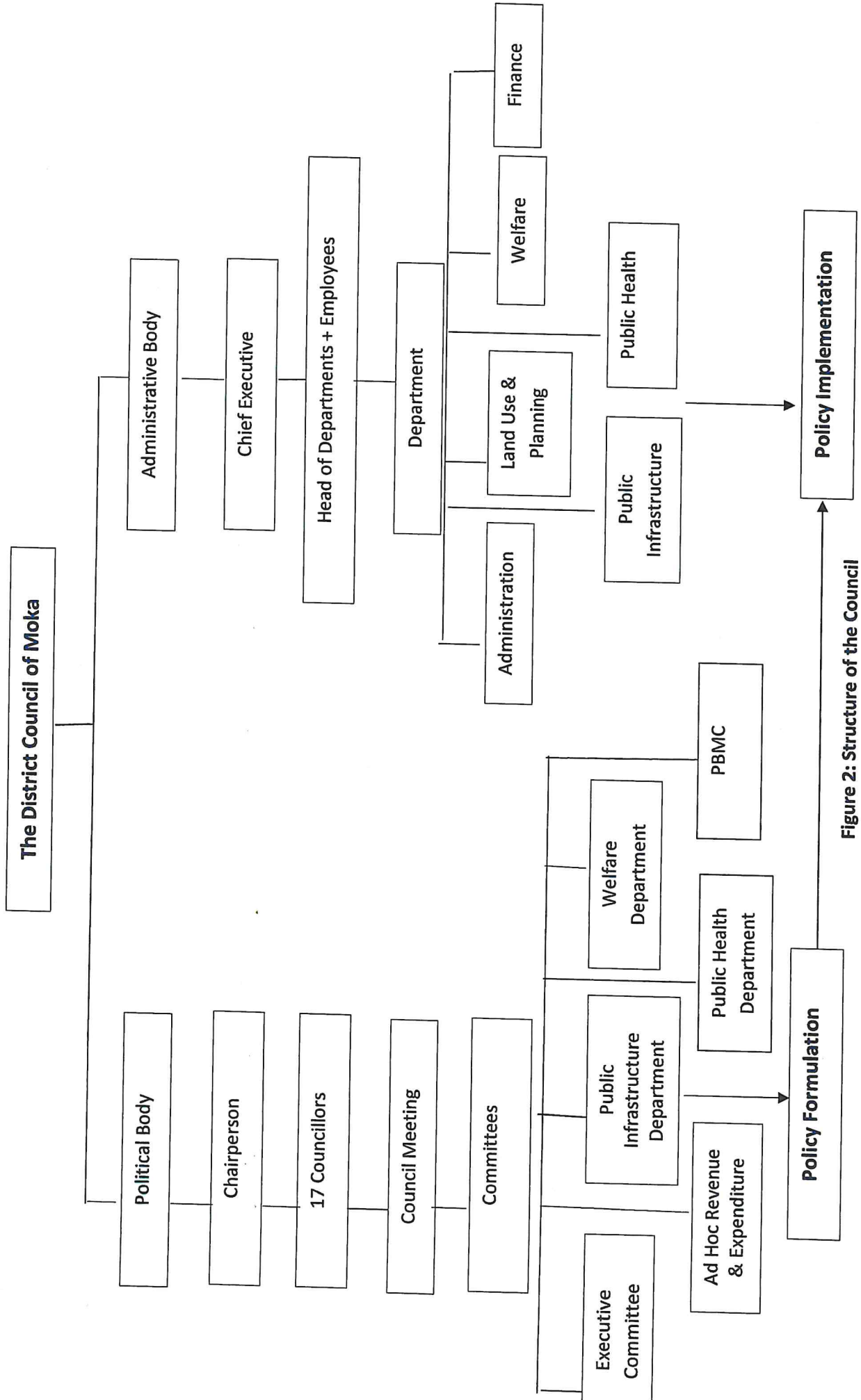


Figure 2: Structure of the Council

2.1.3 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.

2.1.4 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.

2.1.5 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 has rendered the processes more transparent with reinforced control.

2.1.6 REPORTING WITH INTEGRITY

The Council is presenting its Annual Report 2022/2023 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.

2.2 AUDIT

2.2.1 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.

2.2.2 Audit Committee

Purpose of Audit Committee

The Audit Committee (AC) is a prerequisite for public accountability and good governance. It plays a pivotal role in ensuring compliance by the Organization with its legal and fiduciary responsibilities, especially with respect to the integrity of the entity's financial information and the adequacy and effectiveness of the internal control system. The Audit Committee shall assist the Chief Executive in fulfilling oversight responsibilities for the financial reporting process, system of internal control, management of financial, fraud and legal risks and the internal and external audit process.

The objectives of the Audit Committee are, inter alia, to:

- ✓ assist /support the Chief Executive in maintaining sound control systems and promoting good governance;
- ✓ oversee compliance with financial, administrative and procurement regulations;
- ✓ ensure that the criticisms and weaknesses levelled against the Council by the National Audit Office and the Internal Control Unit, amongst other are reduced progressively; and
- ✓ assess the prevailing and future risks in the Local Authority and identify procedures that would avoid or mitigate the impact of those risks

2.2.3 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.

2.2.4 Anti-Corruption Committee (ACC)

In line with the Public Sector Anti-Corruption Framework recommended by the ICAC, an Anti-Corruption Committee has been constituted at the Council with the Heads of Department to conduct corruption risk assessment exercise.

2.2.5 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. Such communication is reinforced and rendered effective with a close and harmonious collaboration between the Village Council and the District Council. Also, there are posting on the website, regular meeting with socio cultural organisations, ONG, private sector and the civil society.

The Council has Complaint Management System which is well established to strengthen further the communication with the Citizens. A complaint desk is operated on a full time basis for registration of complaints or requests of the public.

PART III

• KEY ACTIONS PLAN

SN	MAIN SERVICE	KEY ACTIONS	KEY PERFORMANCE INDICATORS	FUNDING
1	Provision and Maintenance of Community Based Infrastructure and Amenities	Upgrading and Amenities and Sports Infrastructure	Construction of Futsal, Children Garden. Petanque Court at Quartier Militaire	ERP
			Upgrading of Building to house a Sub Hall at Cité St Joseph	ERP
			Upgrading of Incinerator at St Pierre	ERP
			Upgrading of Football Ground, Creation of Mini Soccer Pitch, Children Garden and Upgrading Cloakroom to house a Gym at Dubreuil	ERP
			Upgrading of Village Hall and creation of mini soccer pitch and children garden at Melrose	ERP
			Upgrading of Socio-Religious Infrastructure	NECCF
2		Construction of New Amenities	Construction of Sub Hall and Green Space at Telfair	ERP
			Construction of Sports Complex at La Laura	ERP
			Construction of Multi Purpose Building, Upgrading of Market, Construction of Cloakroom, Mini Soccer Pitch and Green Space at Lower Dagotière	LDP
			Construction of Sub Hall, Children Garden, Petanque Court and Green Space at Residence Vignol	ERP
3		Construction of Drains	Construction of Drains within the District Council Area	LDA
4	Upgrading of Street Lighting Infrastructure	Extension of Street Lighting Network and purchase of 800 Led Lanterns	ERP	
5	Provision of Sound and Healthy Conditions within the District Council Area	Embellishment of the Environment	Cleaning and Embellishment Campaigns organised within the District Council Area	NECCF
6	Provision of Sports, Welfare and Education	Ensure Social and Cultural Wellbeing	Organisation of Sports, Welfare and Social Activities	RECURRENT BUDGET

• MAJOR ACHIEVEMENTS

CONSTRUCTION OF AMENITIES

(1) Construction of The Residence Vignol Sub Hall, St Pierre

A modern Sub-Hall was inaugurated by The Honourable Prime Minister on 10 August 2022 in Residence Vignol found in the neighborhood of St Pierre being one of the largest villages of the District Council of Moka with 16 489 inhabitants. A sub hall was a much-needed amenity for the inhabitants of this locality.

This Sub Hall consists of a hall which is being used by the senior Citizens and women Association and other associations for their meetings, gatherings and social activities. The Sub-Hall has a professional gym, a recreational area with indoor games and meeting room, Other amenities annexed with the Sub-Hall include a children Garden, a pétanque courtyard and new green space and landscaping work for the locality. The cost of the projects amounted to Rs 7M.

(2) Construction of La Laura Sports Complex

The La Laura Sports Complex is one of its kind. The concept of this project was to remodel the existing football ground into a sports complex and to integrate same with the natural landscape surrounding the football ground. The complex comprises of petanque courts for both genders, a mini soccer pitch, a standard size football ground equipped with lighting, cloakroom and a covered graded seats. A children playground and a kiosk suitable for parents accompanying their children have also been provided. A covered podium with covered shelter was constructed for the Village Council for the organization of activities. The sports complex, in a nut shell, caters for activities of all segments of the inhabitants of the La Laura village.

Moreover, a fully lighted access road of has been upgraded to connect the complex with the main road for the convenience and use by the inhabitants. The cost of the projects amounted to Rs 12M. Same was inaugurated by The Honourable Prime Minister on 10 August 2022.

(3) Construction of The Dagotiere Village Multipurpose Hall and Sports Complex

This project at Dagotiere is a fully integrated concept encompassing a multipurpose hall with modern sports infrastructure and other amenities in close proximity.

The Multipurpose Hall of Lower Dagoriere and Sport Complex was a much-needed amenity for the inhabitants found in the region whereby replacing the present Village Hall which has served its purpose for many years .

This Multipurpose Hall consists of one hall which can be used by the senior Citizens and women Association and other associations for their meetings, gatherings and social activities. The Multipurpose Hall has a gym equipped with modern equipment, a recreational area with indoor games and a meeting room. The Sports Complex comprises a volleyball pitch, mini soccer pitch with covered gradin, a children garden and green space_The football ground has been renovated with upgrading of the fencing and graded seats.

This intergrated project also included the renovated Market Fair with 48 concrete stalls whereby the market was previously in an abandoned state and closed since 2008 because of accessibility problems. The Council has decided to reopen same because of its high demand from inhabitants. Accessibility problems have been solved by the creation of a direct access on cremation road to the market via a footbridge.

This project was inaugurated by The Honourable Prime Minister on 13 March 2023.

(4) Construction of Dubreuil Sports Complex

The Sports Complex was constructed in Dubreuil to provide this region with a modern amenity for the Residents. The complex comprises of a mini soccer pitch, a standard size football ground equipped with an upgraded lighting system with an integrated health track, a cloakroom, a covered graded seat, a covered podium with a new shelter and a children playground. The Complex also includes a space equipped with professional gym equipment as well a covered podium with covered shelter for organisatin of activities by the Village Council. The sports complex, in a nut shell, caters for activities of all segments of the inhabitants of the Dubreuil village.The objective is to connect all the amenities and to encourage people of the locality and other localities to increase their interest to use the health track, the mini soccer pitch, simultaneously within the sports complex. Same was inaugurated on 02 September 2022.

(5) Construction of the Melrose Mini Sports Complex and New Melrose Village Hall

The concept of the projects for Melrose was to create new amenities and facilities and to remodel the existing amenities and infrastructure into a modern style which will suit today's

needs and wants of the population. The project is divided into two parts namely a Melrose Mini Sports Complex and New Melrose Village Hall

The Melrose Mini Sports Complex comprises of the conversion of an existing basketball pitch into a modern mini soccer pitch. The Complex also comprises of a new green space integrated with a mini health track and wooden benches, a cloakroom, a children playground and a parking area. The Complex also includes the creation of 5 new petanques courts equipped with covered benches and also fully lighted.

The existing Melrose Village Hall has been completely revamped and upgraded with new features and also with the additional of new segments to the building allowing the creation of more and better service to the inhabitants. The new segments comprise of the construction of a new store and the enlargement of the existing staircase. The New Melrose Village Consists One hall for gathering, A recreational area with indoor games and a gym equipped with modern equipment.

(6) Upgrading of the Residence St Joseph Sub Hall

The Residence of Saint Joseph has been provided with a modern sub-hall with high quality amenities. The building was initially used as a Centre Polyvalent and not properly managed. The Council took over the building to provide the inhabitants of this locality with a modern sub-hall including the amenities as provided in other regions of Montagne Blanche and Moka.

CIVIC, SOCIO/CULTURAL AND SPORTS ACTIVITIES

(1) Inter Village Foot Five Tournament

After the two years' period hampered by the Covid-19 Pandemic, the Council launched its first football related activity, the Inter Village Foot 5 Tournament which took place between the months September to November 2022. The final match of the tournament was held on Saturday 26th November 2022 in which the Team from the Village Council of Quartier Militaire came out the winner.

(2) Family Fun Day at Côte D'or – Jeux des Villes et Villages 2022

The Family Fun Day in Cote d'Or was a major event organised by the Council for the launching of the Jeux des Villes et Villages 2022. The event was attended by Honourable Prime Minister who was the Chief Guest of the function. The Family Fun Day has involved the participation of all Local Authorities and their athletes participating in the various

competitions of the Jeux. This Jeux symbolizes the reinforced fraternity between the Municipal Council and District Councils.

(3) Christmas Carol

In the context of the Christmas Celebrations, the Council organised a major event on 24 December at St Pierre after two years' due to the Covid-19 situation in collaboration with the Paroisse de Quartier Militaire and Saint Pierre. High quality decorations were done for this event to the satisfaction of all citizens.

(4) 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 2023, the Council has organised a music in collaboration with TAAL FM and RADIO MAURITIUS at the Podium of Bazaar Saint Pierre on 17 June 2023.

(5) First Runner-up for Environment Award 2023

The District Council of Moka was awarded the First Runner-Up prize in the Environment Award 2023 organized by the Ministry of Environment Solid Waste Management and Climate Change to mark the World Environment Day. The award obtained is a recognition for the Council's effort in undertaking environmental initiatives in the regions for a cleaner, greener, and safer environment.

PART IV – FINANCIAL PERFORMANCE



3.0 FINANCIAL HIGHLIGHTS

The Council has been authorised to incur expenditure up to a total amount of Rs 320,278,800 for the financial year 2022-2023

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 2022-23

The diagram below illustrates the revenue received during the financial year 2022-23

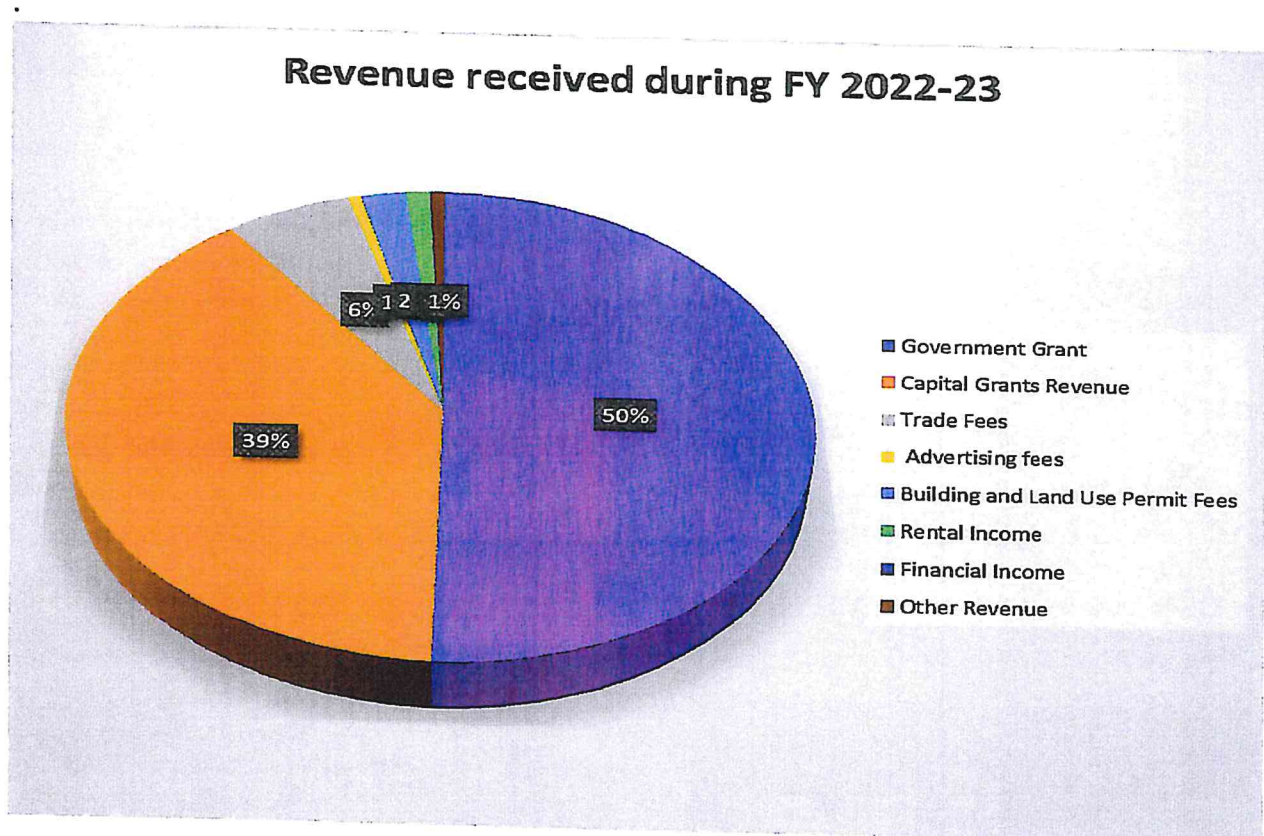
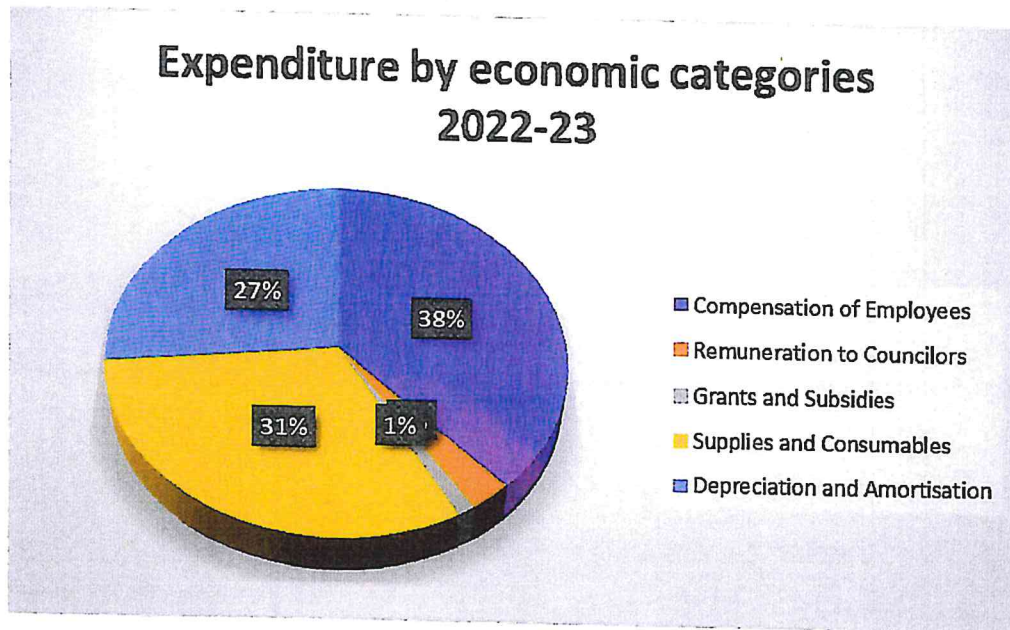


Figure 3: Revenue received during Financial Year 2022-23

EXPENDITURE FOR FINANCIAL YEAR 2022-23

The picture below illustrates the expenditure during the financial year 2022-23

Figure 4: Expenditure for Financial Year 2022-23

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 2022-2023 (MUR)	ACTUAL 2022-2023 (MUR)
Government Grant in Aid	272,400,000	271,950,420
Trade Fees	24,600,000	30,265,000
Building and Land Use Permit Fees	7,045,635	11,718,828
Rental Income	6,674,832	6,236,650
Advertising Fees	1,203,735	2,485,478
Financial Income	36,438	122,264
Burial and Incineration Fees	350,000	496,950
Bus Toll Fees	180,000	180,000
Other Income	1,695,820	3,494,023
TOTAL	314,186,460	326,949,613

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 2022-2023 (MUR)	ACTUAL 2021-2022 (MUR)
ADMINISTRATION AND FINANCE		
Compensation of Employees	58,355,189	54,627,794
Remuneration to Councillors	13,632,110	13,612,163
Goods and Services	12,590,439	9,132,485
Subsidies/ Grants/ Social Benefits	7,147,800	7,147,800
TOTAL ADMINISTRATION AND FINANCE	91,725,537	84,520,242
PROVISION OF STATUTORY SERVICES & OTHER FACILITIES		
PUBLIC INFRASTRUCTURE DEPARTMENT		
Compensation of Employees	37,518,008	34,865,850
Goods and Services	70,474,819	64,749,254
LAND USE AND PLANNING DEPARTMENT		
Compensation of Employees	6,319,682	6,219,682
PUBLIC HEALTH DEPARTMENT		
Compensation of Employees	78,635,220	75,690,498
Goods and Services	17,809,807	15,619,866
WELFARE DEPARTMENT		
Compensation of Employees	4,804,879	4,608,149
Goods and Services	10,741,222	10,421,349
Grant and Social Assistance Benefits	1,010,500	852,151
TOTAL PROVISION OF STATUTORY SERVICES AND OTHER FACILITIES	227,314,137	213,026,798
Acquisition of Non -Financial Assets	1,239,126	753,005
TOTAL EXPENDITURE	320,278,800	298,300,045

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 2022-23 as compared to Financial Year 2021-22.

The Expenditure Chart below shows the trend in Expenditure in FY 2022-23 as compared to Financial Year 2021-22.

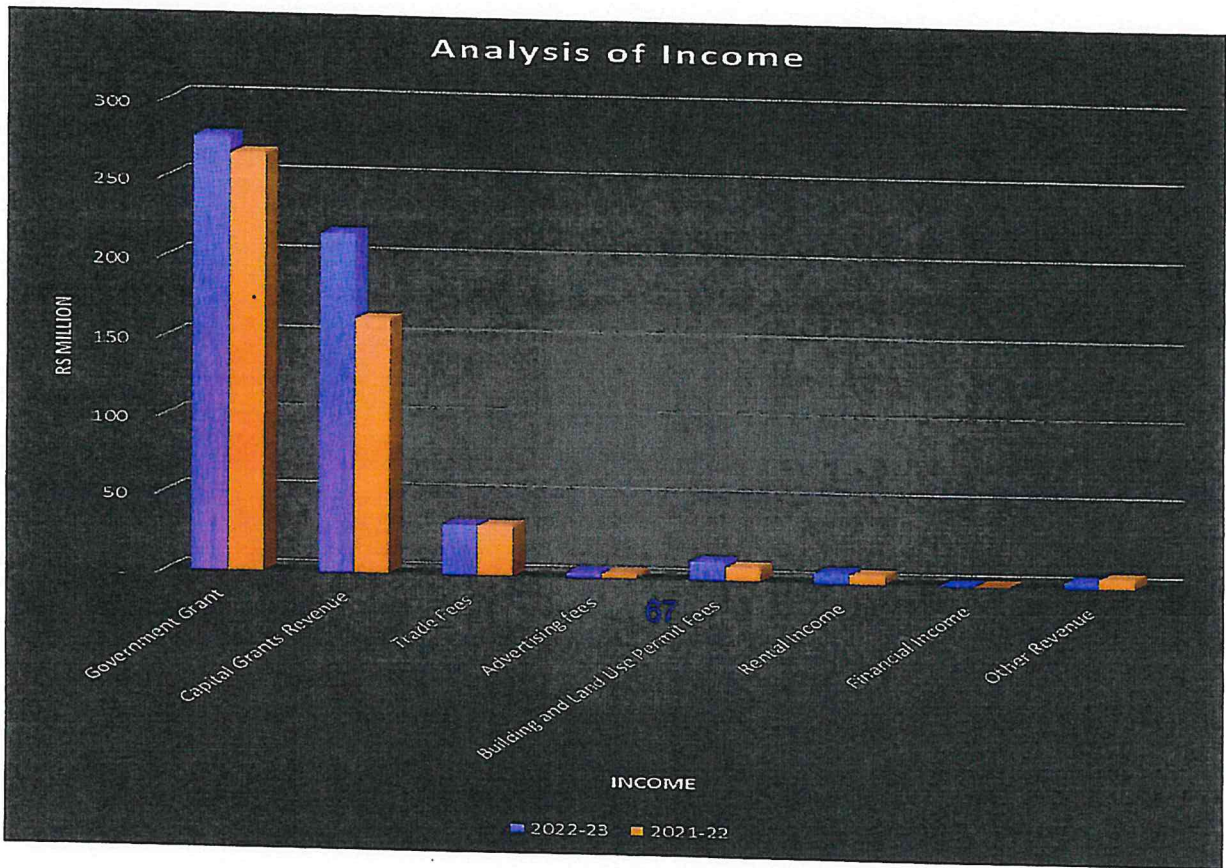


Figure 5: Analysis of Income Financial Year 2022-23 and Financial Year 2021-22

The Expenditure Chart below shows the trend in Expenditure in FY 2022-23 as compared to Financial Year 2021-22

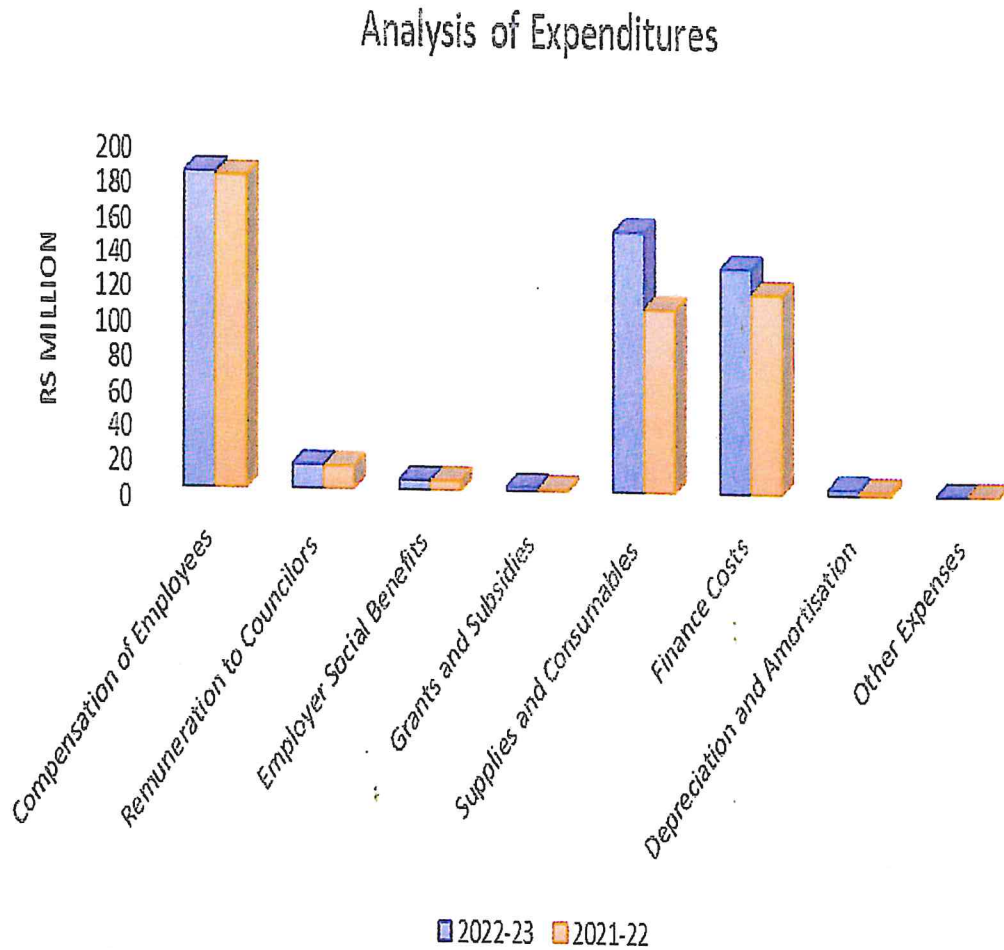


Figure 6: Analysis of Expenditure Financial Year 2022-23 and Financial Year 2021-22

4.2 FINANCIAL POSITION STATEMENT ANALYSIS

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

	Financial Year ended 30 June 2023	Financial Year ended 30 June 2022
	MUR	MUR
Current Assets	177,100,684	127,232,085
Non-Current Assets	1,693,036,468	1,668,772,395
TOTAL ASSETS	1,870,137,152	1,796,004,480
Current Liabilities	66,587,545	57,995,600
Non – Current Liabilities	358,597,013	336,174,814
General Fund	460,073,379	460,256,798
Accumulated Surplus	319,779,429	276,477,482
Revaluation Reserves	665,099,786	665,099,786
TOTAL ASSETS/EQUITY AND LIABILITIES	1,870,137,152	1,796,004,480
Working Capital	110,513,139	69,236,485
Current Asset Ratio: CA/CL	2.66	2.19
Acid Ratio (CA (exc Inventories) - CL	2.52	2.11

Table 3: Summary of Financial position for Financial Year 2022-23 and Financial Year 2021-22

4.3 CAPITAL EXPENDITURE - ACQUISITION OF NON -FINANCIAL ASSETS

The Council has spent a total amount of Rs 153.4 million on Property, Plant and Equipment including Public Infrastructures for the financial year 2022-23. The amount is categorised as follows:

PROPERTY, PLANT AND EQUIPMENT	FINANCIAL YEAR 2022-23
	MUR
Land	67,541
Buildings	28,913,583
Plant, Machinery and Equipment	1,515,251
Motor Vehicles	6,195,874
Electronic Equipment	430,458
Furniture, Fixtures and Fittings	487,905
Public Infrastructures **	106,587,476
Asset under Construction	9,154,400
TOTAL	153,352,488

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 2022-23

Funding of Capital Expenditure for FY 2022-23

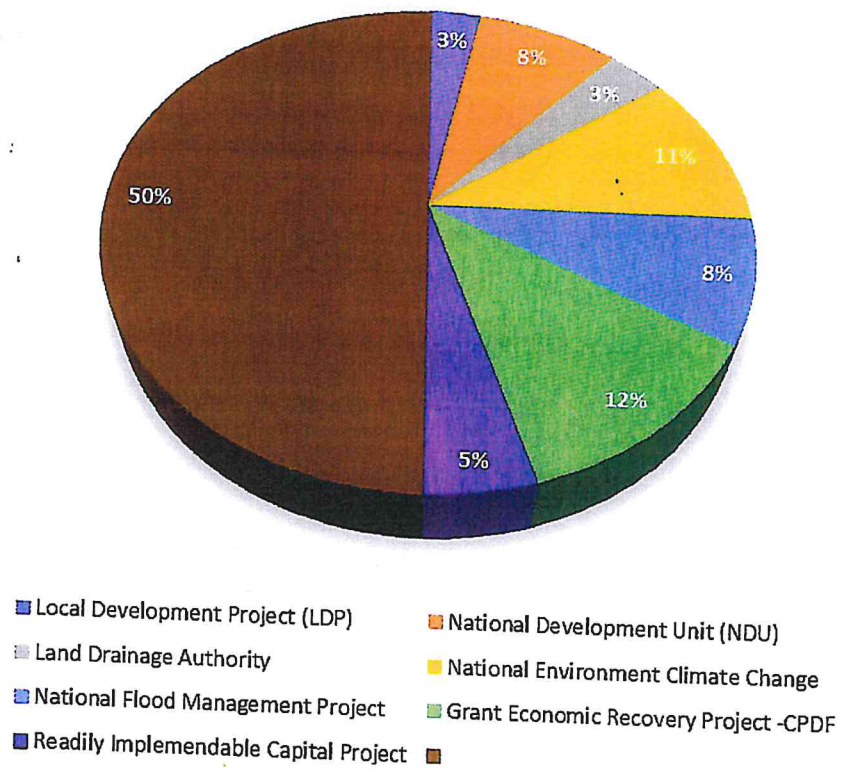


Figure 7: Funding of Capital Expenditure FY 2022-23




THE DISTRICT COUNCIL OF MOKA
STATEMENT OF FINANCIAL POSITION AS AT 30 JUNE 2023


		30 June 2023	30 June 2022
	Notes	MUR	MUR
ASSETS			
Current Assets			
Cash and Cash Equivalents	4	2,767,984	3,827,472
Receivables From Non-Exchange Transactions	5	6,351,175	4,883,325
Receivables From Exchange Transactions	6	957,834	821,090
Loan and Advances	7	1,583,394	1,000,000
Investment	8	-	-
Inventories	9	9,126,561	4,852,810
Capital Grant Receivables	10	156,313,736	111,847,388
Total Current Assets		177,100,684	127,232,085
Non - Current Assets			
Loan and Advances	11	2,900,215	2,815,454
Intangible Assets	12	1,722,205	2,202,067
Property, Plant and Equipment	13	1,688,414,048	1,663,754,874
Total Non - Current Assets		1,693,036,468	1,668,772,395
TOTAL ASSETS		1,870,137,152	1,796,004,480
EQUITY AND LIABILITIES			
Current Liabilities			
Trade And Other Payables	14	13,971,087	8,328,631
Refundables Deposits From Customers	15	17,856,983	16,365,072
Short Term Employee Benefit Obligations	16	8,700,000	7,600,000
Capital Grants Payables	17	26,059,475	25,701,897
Prepayment	18	-	-
Total Current Liabilities		66,587,545	57,995,600
Non - Current Liabilities			
Long Term Employee Benefit Obligations	19	56,979,507	58,516,293
Retired Employee Benefits	20	301,617,506	277,658,521
Total Non - Current Liabilities		358,597,013	336,174,814
TOTAL LIABILITIES		425,184,558	394,170,414
Net Assets/Equity			
General Fund	21	460,073,379	460,256,798
Accumulated Surplus	22	319,779,429	276,477,482
Revaluation Reserves	23	665,099,786	665,099,786
Total Net Assets/Equity		1,444,952,594	1,401,834,066
TOTAL NET ASSETS/EQUITY AND LIABILITIES		1,870,137,152	1,796,004,480

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

Approved in Council Meeting on 21 September 2023



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 2023

Revenue	Notes	30 June 2023	30 June 2022
		MUR	MUR
Revenue From Non-Exchange Transaction			
Trade Fees, and Advertising fees	24	34,948,128	34,920,190
Public Contributions and Donations	25	-	-
Government Grant	26	275,808,834	259,955,010
Capital Grants Revenue	27	214,877,051	162,154,478
Contribution Sociale Generalisee	28	-	4,989,876
Other Revenue	29	2,461,135	5,135,013
Total Revenue From Non-Exchange Transaction		528,095,148	467,154,567
Revenue From Exchange Transactions			
Building and Land Use Permit Fees	30	11,718,828	8,326,736
Rental Income	31	6,231,311	5,576,281
Financial Income	32	192,279	163,412
Other Revenue	33	980,038	670,376
Total Revenue From Exchange Transactions		19,122,456	14,736,805
Total Revenue		547,217,604	481,891,372
Expenditure			
Compensation of Employees	34	181,465,017	179,404,894
Remuneration to Councilors	35	13,610,500	12,779,733
Grants and Subsidies	36	5,752,151	5,621,880
Employer Social Benefits	37	2,247,800	1,110,211
Supplies and Consumables	38	149,593,597	104,853,481
Depreciation and Amortisation	39	128,988,076	114,250,548
Other Expenses	40	3,023,214	2,265,412
Finance Costs	41	122,295	134,329
Total Expenditure		484,802,650	420,420,488
Surplus before other Gains/ Losses		62,414,954	61,470,884
Other Gains/(Losses)			
Gain/Loss on sale of assets	42	-	(357,750)
Surplus for the year		62,414,954	61,113,134

THE DISTRICT COUNCIL OF MOKA
STATEMENT OF CHANGES IN NET ASSETS/EQUITY FOR THE YEAR ENDED 30 JUNE 2023

	General Fund	Accumulated Surplus	Revaluation Reserves	Total
	MUR	MUR	MUR	MUR
Opening Balance as at 01 July 2021	417,724,688	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)
Adjustment to Building at St Pierre vested to Ministry of Industrial Development, SME;s and Cooperatives	(7,554,563)	-	(1,445,437)	(9,000,000)
Vested Green Spaces from Promoters	50,079,765	-	-	50,079,765
Vested Road from National Development Unit	3,500,000	-	-	3,500,000
Vested Drain from National Development Unit	8,726,733	-	-	8,726,733
Adjustment to Accumulated Depreciation for Multi Complex Building at St Pierre	-	360,000	-	360,000
Adjustment to Disposal of Motor vehicles	825,000	-	(825,000)	-
Adjustment to Deposit of Hire of Bus	-	9,000	-	9,000
Adjustment to Deposit of Salle De Fetes	-	40,900	-	40,900
Adjustment to Retention Money	1,383,830	-	-	1,383,830
Adjustment to Trade Fees Receivables	-	(13,500)	-	(13,500)
Adjustment to TDS	-	1,930	-	1,930
Surplus for the year	-	61,113,134	-	61,113,134
Closing Balance as at 30 June 2022	460,256,798	276,477,482	665,099,786	1,401,834,066
Opening Balance as at 01 July 2022	460,256,798	276,477,482	665,099,786	1,401,834,066
Adjustment to Deposit of Salle De Fetes	-	(3,500)	-	(3,500)
Adjustment to Disposal/Strapped of Assets	(183,419)	-	-	(183,419)
Pension Retired employee Benefits- Funded	-	(14,086,393)	-	(14,086,393)
Pension Retired employee Benefits- Unfunded	-	(5,023,114)	-	(5,023,114)
Surplus for the year	-	62,414,954	-	62,414,954
Closing Balance as at 30 June 2023	460,073,379	319,779,429	665,099,786	1,444,952,594

Note: General Fund comprises of General Fund Applied and Passage Fund

THE DISTRICT COUNCIL OF MOKA
CASH FLOW STATEMENT FOR THE YEAR ENDED 30 JUNE 2023

CASH FLOW FROM OPERATING ACTIVITIES	30 June 2023	30 June 2022
Receipts	MUR	MUR
Trade Fees and Advertising Fees	32,750,478	34,619,725
Government Grants	273,400,255	267,950,892
Government Capital Grants	171,052,282	93,972,427
Building and Land Use Permit	11,718,828	8,326,736
Rental Income	6,236,650	5,720,546
Finance Income	122,264	188,193
Other Revenue	4,170,973	5,849,389
Total Receipts	499,451,731	416,627,908
Payments		
Compensation of Employees	176,219,547	171,479,107
Remuneration to Councilors	13,610,500	12,779,733
Employer Social Benefits	2,247,800	1,110,211
Grants and Subsidies	5,752,151	5,590,380
Supplies and consumables	141,525,327	98,352,000
Other Expenses	3,176,905	2,017,003
Finance Cost	122,295	134,329
Total Payments	342,654,525	291,462,763
NET FLOW FROM OPERATING ACTIVITIES	156,797,206	125,165,145
CASH FLOWS FROM INVESTING ACTIVITIES		
Purchase of Property, Plant and Equipment	(144,198,090)	(73,764,873)
Proceeds from Sales of Property, Plant and Equipment	-	261,000
Asset under Constuction	(9,154,400)	(78,954,945)
Advance Car Loan	(1,419,600)	(1,350,000)
Repayment of Car Loan	751,444	988,949
Decrease In Investment	-	15,000,000
TOTAL CASH FLOWS FROM INVESTING ACTIIVITIES	(154,020,646)	(137,819,869)
CASH FLOW FROM FINANCING ACTIVITIES		
Increase in Deposits	(3,836,048)	6,550,094
TOTAL CASH FLOW FROM FINANCING ACTIVITIES	(3,836,048)	6,550,094
NET INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENTS	(1,059,488)	(6,104,630)
Net Increase/(Decrease) In Cash and Cash Equivalentents	(1,059,488)	(6,104,630)
Cash and Cash Equivalentents as at 01 July 2022	3,827,472	9,932,102
Cash and Cash Equivalentents as at 30 June 2022	2,767,984	3,827,472
Bank Balance at Maubank	44,539	45,539
Bank Balance at SBM Bank (Mauritius) Ltd	2,723,445	3,781,933
Cash and Cash Equivalentents as at 30 June 2023	2,767,984	3,827,472

THE DISTRICT COUNCIL OF MOKA
RECONCILIATION: SURPLUS/ (DEFICIT) WITH NET CASH FLOWS
FROM OPERATING ACTIVITIES FOR THE YEAR ENDED 30 JUNE 2023

	30 June 2023	30 June 2022
	MUR	MUR
Surplus as presented in the Statement of Financial Performance	62,414,954	61,113,134
(a) (Gains)/Losses Adjustments		
Loss on Disposal of Vehicles	-	357,750
	62,414,954	61,470,884
(b) Non-Cash Adjustments		
Depreciation and Amortisation	128,988,076	114,250,548
Net Movement in Employee Benefits	3,397,249	4,218,027
Expenditure incurred by MOLG out Council Grant on behalf of Council	2,049,580	1,826,123
Grant in Aid in terms of Expenditure incurred by MOLG	(2,049,580)	(1,826,123)
Transfer from Passage Benefit Fund	-	(1,648,643)
	132,385,325	116,819,932
(c) Working Capital Movement		
Increase/(Decrease in Prepayments	-	(105,400)
Decrease in Payables	7,194,996	5,734,682
Increase/(Decrease) in Inventories	(581,774)	428,348
Decrease Other Grant Receivables	7,393,917	6,480,771
Increase Capital Grant Receivables	(47,176,042)	(8,791,136)
Increase Capital Grant Payables	(4,401,644)	(59,390,917)
Short Term Employee Benefit	1,100,000	2,500,000
Increase/Decrease Receivables from Non Exchange Transactions	(64,676)	169,046
Increase Receivables From Exchange Transactions	(1,467,850)	(151,065)
	(38,003,073)	(53,125,671)
NET CASH FLOWS FROM OPERATING ACTIVITIES	156,797,206	125,165,145

THE DISTRICT COUNCIL OF MOKA

STATEMENT OF COMPARISON OF BUDGET AND ACTUAL AMOUNTS FOR THE YEAR ENDED 30 JUNE 2023

	Approved Original Budget 2022-23 MUR	Approved Revised Budget 2022-23 MUR	Actual Amount on Comparable Cash Basis 2022- 23 MUR	<i>Difference</i> <i>MUR</i>
Revenue				
Revenue from Non-Exchange Transaction				
Trade Fees	24,600,000	24,600,000	30,265,000	5,665,000
Advertising Fees	1,800,000	1,203,735	2,485,478	1,281,743
Government Grant in Aid	257,400,000	272,400,000	271,950,420	(449,580)
Funding from NEF	3,000,000	-	-	-
Other Revenue	298,800	1,495,820	3,190,935	1,695,115
Total Revenue from Non-Exchange Transaction	287,098,800	299,699,555	307,891,833	8,192,278
Revenue from Exchange Transaction				
Building and Land Use Permit Fees	8,800,000	7,045,635	11,718,828	4,673,193
Bus Toll Fees	180,000	180,000	180,000	-
Rental Income	6,900,000	6,674,832	6,236,650	(438,182)
Financial Income	250,000	36,438	122,264	85,826
Burial and Incineration Fees	350,000	350,000	496,950	146,950
Other Revenue	100,000	200,000	303,088	103,088
Total Revenue from Exchange Transaction	16,580,000	14,486,905	19,057,780	4,570,875
Total Revenue	303,678,800	314,186,460	326,949,613	12,763,153
Expenditure				
Compensation of Employees	189,025,300	185,632,977	176,219,549	(9,413,428)
Remuneration to Councilors	12,850,000	13,632,110	13,610,500	(21,609)
Employer Social Benefits	2,500,000	2,247,800	2,247,800	-
Grants and Subsidies	5,860,000	5,910,500	5,752,151	(158,349)
Cost of Utilities	31,875,000	39,100,000	35,405,158	(3,694,842)
Motor Vehicles Running Expenses	13,220,000	13,700,914	11,704,951	(1,995,962)
Repairs and Maintenance	29,290,000	40,150,756	29,927,656	(10,223,100)
Cleaning and Security Services	9,750,000	9,000,000	7,412,579	(1,587,420)
Social, Sports, Welfare and Cultural Activities	4,200,000	5,036,989	4,869,757	(167,232)
Legal and Professional fees	1,000,000	1,328,429	956,429	(372,000)
Finance Costs	150,000	122,295	122,295	-
Other Expenses	2,868,500	3,176,905	3,176,905	-
Total Expenditure	302,588,800	319,039,674	291,405,731	(27,633,944)

THE DISTRICT COUNCIL OF MOKA

STATEMENT OF COMPARISON OF BUDGET AND ACTUAL AMOUNTS FOR THE YEAR ENDED 30 JUNE 2023

Capital Expenditure	MUR	MUR	MUR	MUR
Buildings	-	-	2,378,900	2,378,900
Public Infrastructure	-	-	3,060,025	3,060,025
Machinery and Equipment	-	-	483,406	483,406
Electronic Equipment	2,535,000	849,001	355,283	(493,718)
Intangible Assets	-	-	-	-
Asset under Construction	-	-	329,295	329,295
Furniture, Fixtures and Fittings	155,000	390,125	287,405	(102,720)
Total Capital Expenditure	2,690,000	1,239,126	6,894,314	5,655,188
Total Payment	305,278,800	320,278,800	298,300,045	(21,978,755)

Differences are explained in Notes 1.0 to 2.9

Reconciliation of Statement of Comparison of Budget and Actual amounts for the year ended 30 June 2023

Revenue	MUR
Actual amount on comparable basis as presented in the Budget and Actual Comparable Statement	326,949,613
Basis Difference	
Opening Accruals/Receivables	(5,483,698)
Closing Accruals/Receivables	7,016,224
Other Government Grant	1,808,834
Government Grant in respect of expenditure incurred by MOLG	2,049,580
Capital Grants Revenue	214,877,051
Actual amount on the Statement of Financial Performance	547,217,604

*The Rs 214.8M 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 2023

Reconciliation of Statement of Comparison of Budget and Actual amounts for the year ended 30 June 2023

Expenditure

MUR

Actual amount on comparable basis
as presented in the Budget and
Actual Comparable Statement

298,300,045

Basis Difference

Openings Accruas/Payables (2,010,659)

Closing Accruals/Payables 10,941,686

Movement in Inventory 581,774

Movement in Employee Benefit Obligation 4,412,691

Expenditure incurred by MoLG 2,049,580

Socio Cultural Project 7,788,253

Acquisition of Household Bin 14,048,400

Cleaning up Campaign 245,000

Depreciation and Amortisation 128,988,076

Recurrent Expenditure made out of Capital
and other Grants 26,352,118

Capital Expenditure made out of Recurrent
Budget (6,894,314)

**Actual amount on the Statement of Financial
Performance**

484,802,650

THE DISTRICT COUNCIL OF MOKA

NOTES TO FINANCIAL STATEMENTS FOR FINANCIAL YEAR ENDED 30 JUNE 2023

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 it has been noted that 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

Investment in Treasury Certificate was short term due cash flow management as well as low Fixed Interest Rate. Interest on Car Loan advanced to employees is included in the Financial Income

2.0 Expenditure

2.1 Compensation of Employees

The difference in Compensation of Employees represents staff cost incurred in financial year 22-23 and accrued and approved post not yet filled in the financial year.

2.2 Remuneration to Councilors

The difference represents expenditure incurred in financial year 2022-23 and accrued.

2.3 Grants and subsidies

Decrease in Grant and subsidies as there were few requests of Grants for Distress Cases.

2.4 Cost of Utilities

The difference in cost of Utilities represents expenditure incurred in financial year 2022-23 and accrued.

2.5 Motor Vehicles Running Expenses

The difference represents expenditure incurred in financial year 2022-23 and accrued.

2.6 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 2022-23 have been accrued.

2.7 Cleaning and Security Services

The difference represents expenditure incurred in financial year 2022-23 and accrued.

2.8 Social, Sport, Welfare and Cultural

The difference represents expenditure incurred in financial year 2022-23 and accrued.

2.9 Legal and Professional fees

The difference represents expenditure incurred in financial year 2022-23 and accrued.

THE DISTRICT COUNCIL OF MOKA

NOTES TO FINANCIAL STATEMENTS FOR THE FINANCIAL YEAR ENDED 30 JUNE 2023

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 2023.

(iii) Authorization Date

The Financial Statements have been approved by the Council on 21 September 2023 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 2023 in compliance with Section 133 of the Local Government Act (LGA) 2011 and in accordance with International Public Sector Accounting Standards (IPSAS)

THE DISTRICT COUNCIL OF MOKA

NOTES TO FINANCIAL STATEMENTS FOR THE FINANCIAL YEAR ENDED 30 JUNE 2023

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 2023 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 2022 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 2023 are hence comparable with those for the year ended 30 June 2022

(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 2023

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 2023

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 2023

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

THE DISTRICT COUNCIL OF MOKA

NOTES TO FINANCIAL STATEMENTS FOR THE FINANCIAL YEAR ENDED 30 JUNE 2023

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

i) 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.

In line with the Local Government (Fees) (Amendment) Regulations 2021, exemption of trade fees not exceeding Rs 5,000 has been extended for an additional five years, thus these business operators would be exempted from payment up to year 2027.

ii) 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.

iii) 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.

iv) Capital Grants Revenue

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

v) 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.

2.2.3 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.

2.2.4 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%

2.2.5 Gain or Loss on Assets

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

THE DISTRICT COUNCIL OF MOKA

NOTES TO FINANCIAL STATEMENTS FOR THE FINANCIAL YEAR ENDED 30 JUNE 2023

2.2.6 Acquisition of Non -Financial Assets

The Council has spent a total amount of Rs 153.4 M on Property Plant and Equipment including Public Infrastructures for the Financial year 2022-23. The amount is categorized as follows:

PROPERTY, PLANT AND EQUIPMENT	FINANCIAL YEAR 2022-23
	MUR
Land	67,541
Buildings	28,913,583
Plant, Machinery and Equipment	1,515,251
Motor Vehicles	6,195,874
Electronic Equipment	430,458
Furniture, Fixtures and Fittings	487,905
Public Infrastructures **	106,587,476
Asset under Construction	9,154,400
TOTAL	153,352,488

** Public Infrastructures consist of construction of Roads, Drains, Bridges, Street Lighting Network and Sports Infrastructures among others.

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.

-The useful lives of these intangible assets are finite. Amortization is provided over the estimated useful life using the straight-line method. The estimated useful life for intangible assets is 8 years and is amortized at the rate of 12.5%

2.4 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 by Receivables from Exchange Transaction and Receivables from 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.

2.7 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 38,351,237 as at 30 June 2023.

(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. Following a decision of the government, the unutilized sick leave for the year 2020 has been brought forward under the long-term employee benefits separately.

(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.

Interest derived from Investment of Passage Fund is transferred to 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.

THE DISTRICT COUNCIL OF MOKA

NOTES TO FINANCIAL STATEMENTS FOR THE FINANCIAL YEAR ENDED 30 JUNE 2023

3.4 RELATED PARTIES

3.4.1 Councillors and Key Management Personnel

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
- ❖ 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 22/23		FY 21/22	
	Number	Total Emoluments	Number	Total Emoluments
		MUR		MUR
Chairperson and Councillors	141	13,610,500	141	12,779,733
Key Management Personnel	7	8,081,565	7	8,573,779
TOTAL		21.692,065		21,353,512

Loan to Related Parties

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

THE DISTRICT COUNCIL OF MOKA

NOTES TO FINANCIAL STATEMENTS FOR THE FINANCIAL YEAR ENDED 30 JUNE 2023

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'.

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 2023 are as follows: -

S/N	NAME OF VILLAGE COUNCIL	Grant		Cash Book
		FY 2021-2022	FY 2022-2023	Balance as at 30 June 23
		MUR	MUR	MUR
1	CAMP THOREL VILLAGE COUNCIL	287,508.00	287,410.00	24,437.00
2	DAGOTIERE VILLAGE COUNCIL	390,764.00	390,763.00	50,902.00
3	DUBREUIL VILLAGE COUNCIL	233,064.00	233,063.00	17,069.00
4	ESPERANCE VILLAGE COUNCIL	235,400.00	235,400.00	98,205.00
5	LA LAURA VILLAGE COUNCIL	235,464.00	235,463.00	58,385.00
6	L'AVENIR VILLAGE COUNCIL	245,100.00	245,100.00	227,170.00
7	MELROSE VILLAGE COUNCIL	269,400.00	269,400.00	177,121.00
8	MOKA VILLAGE COUNCIL	465,904.00	466,000.00	32,970.00
9	MONTAGNE BLANCHE VILLAGE COUNCIL	492,552.00	492,550.00	99,450.00
10	NOUVELLE DECOUVERTE VILLAGE COUNCIL	247,000.00	247,000.00	244,382.00

THE DISTRICT COUNCIL OF MOKA

NOTES TO FINANCIAL STATEMENTS FOR THE FINANCIAL YEAR ENDED 30 JUNE 2023

11	PROVIDENCE VILLAGE COUNCIL	279,464.00	279,463.00	19,172.00
12	QUARTIER MILITAIRE VILLAGE COUNCIL	276,000.00	276,000.00	129,890.00
13	RIPAILLES VILLAGE COUNCIL	275,520.00	275,525.00	72,252.00
14	ST JULIEN D'HOTMAN VILLAGE COUNCIL	272,560.00	272,563.00	32,711.00
15	SAINT PIERRE VILLAGE COUNCIL	454,500.00	454,500.00	295,117.00
16	VERDUN VILLAGE COUNCIL	239,800.00	239,800.00	131,400.00
	TOTAL	4,900,000.00	4,900,000.00	1,710,633.00

3.4.1 Government

The Central Government through the Ministry of Local Government and Disaster Risk Management and other Ministries financed the Council in terms of Grants.

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.

3.7.4 Actuarial Risks on defined benefit plan

The Council operates a defined benefit plan, administered by SICOM Ltd. The plan is exposed to actuarial risks such as: interest rate risk, longevity risk and salary risk.

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.

3.8.2 Advertising fees from Quality Décor Ltd

An amount of Rs 186,000 from Quality Décor Ltd was outstanding as at 30 June 2023. Despite several reminders sent to Quality Décor Ltd to settle the amount, it has since then remained unpaid. The Matter was referred to the Council's Attorney and a case was lodged under section 163 of the Local Government Act 2011. The case at the Court is still pending.

THE DISTRICT COUNCIL OF MOKA

NOTES TO FINANCIAL STATEMENTS FOR THE FINANCIAL YEAR ENDED 30 JUNE 2023

Particulars	Notes	30 June 2023	30 June 2022
		MUR	MUR
Cash and Cash Equivalents	4		
Cash at Bank -SBM Bank (Mauritius) Ltd A/C No 61030100051304		2,723,445	3,781,933
Cash at Bank -Maubank A/C No 01200036570		44,539	45,539
		2,767,984	3,827,472
Receivables From Non-Exchange Transaction	5		
Trade Fee Receivables -CBRD		4,626,075	3,781,125
Advertising Fees Receivables		1,710,100	1,087,200
Bus Toll Fees Receivables		15,000	15,000
		6,351,175	4,883,325
Receivables From Exchange Transactions	6		
Rental of Saint Pierre Market Stall		303,286	282,199
Rental of Moka Market Stall		20,020	20,900
Rental of Montagne Blanche Market Stall		123,480	142,656
Rental of Quartier Militaire Market Stall		148,248	154,618
Interest Receivable		-	-
Receivable- Payroll		362,800	220,717
		957,834	821,090
Loan and Advances	7		
Car Loan to eligible employees		1,583,394	1,000,000
		1,583,394	1,000,000
Investment	8		
Investment into Bank of Mauritius		-	-
		-	-
Inventories	9		
Inventories		9,126,561	4,852,810
		9,126,561	4,852,810
Capital Grants Receivables	10		
National Environment Climate change		27,846,470	8,030,626
NDU Projects(01-30) 2018		35,956,440	34,639,294
NDU Projects(01-06) 2019		12,944,164	10,126,958
Grant for Emebellishment Socio Cultural Project		-	2,709,693

THE DISTRICT COUNCIL OF MOKA

NOTES TO FINANCIAL STATEMENTS FOR THE FINANCIAL YEAR ENDED 30 JUNE 2023

Particulars	Notes	30 June 2023	30 June 2022
		MUR	MUR
Capital Grants Receivables (Cont)	10		
Covid -19 Projects Development Fund 2021		1,790,197	29,305,426
Covid -19 Projects Development Fund 2022		2,678,847	2,565,845
Capital Grant G147-153		-	2,500,000
Local Development Project 2020-21		-	1,084,924
National Development Unit 2020-21		23,045,401	6,820,122
National Flood Management Programme 2021-22		40,674,675	5,037,000
Land Drainage Authority 2021-22		-	9,027,500
Land Drainage Authority 2022-23		10,747,756	-
Readily Implementable Capital Project 2022-23		629,786	-
		156,313,736	111,847,388
Loan and Advances	11		
Car Loan to eligible employees		2,900,215	2,815,454
		2,900,215	2,815,454
Intangible Assets	12		
Intangible Assets		3,838,898	3,838,898
Amortisation		(2,116,693)	(1,636,831)
		1,722,205	2,202,067

THE DISTRICT COUNCIL OF MOKA

NOTES TO FINANCIAL STATEMENTS FOR THE FINANCIAL YEAR ENDED 30 JUNE 2023

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
			MUR	MUR	MUR	MUR	MUR	MUR	MUR	MUR	MUR	MUR	MUR	MUR	
Cost /Revaluation as at 01 July 2022	357,664,901	459,140,466	142,981,553	9,154,400	54,740,702	39,256,684	12,733,402	905,558,050	9,779,209	1,981,854,964					
Additions	67,541	28,913,583	9,154,400	1,515,251	6,195,874	430,458	106,587,476	487,905	153,352,488						
Revaluation/Devaluation	-	-	-	-	-	-	(679,375)	-	(679,375)						
Disposals/Transfer	-	19,917,970	(44,854,995)	-	-	-	24,935,343	-	(137,432)						
Cost /Revaluation as at 30 June 2023	357,732,442	507,972,019	107,280,958	56,255,953	45,452,558	12,484,485	1,037,080,869	10,131,364	2,134,390,645						
Accumulated Depreciation as at 01 July 2022	-	29,065,729	-	16,729,111	14,721,256	8,689,510	243,537,365	5,357,119	318,100,089						
Charges for the year	-	11,065,412	-	6,133,799	5,681,570	3,121,121	101,493,176	1,013,136	128,508,214						
Disposal/Transfer	-	-	-	-	-	(509,531)	-	(122,175)	(631,706)						
Accumulated Depreciation as at 30 June 2023	-	40,131,140	-	22,862,910	20,402,826	11,301,101	345,030,541	6,248,080	445,976,597						
Net Book Value as at 30 June 2023	357,732,442	467,840,878	107,280,958	33,393,043	25,049,732	1,183,384	692,050,328	3,883,284	1,688,414,048						
Net Book Value as at 30 June 2022	357,664,901	430,074,737	142,981,553	38,011,591	24,535,428	4,043,892	662,020,685	4,422,089	1,663,754,874						
13a	Roads	Drains	Bridges	Street Lighting	Sports Infrastructures	Cemetery	Other Public Infrastructures	Total							
Cost /Revaluation as at 01 July 2022	257,607,837	366,411,368	22,362,800	123,029,317	115,881,980	15,773,804	4,490,942	905,558,050							
Additions	14,728,812	54,021,524	3,507,500	2,151,977	30,562,909	-	1,614,754	106,587,476							
Disposals/Transfer	-	22,286,204	-	-	1,466,460	1,182,679	-	24,935,343							
Cost /Revaluation as at 30 June 2023	272,336,649	442,719,096	25,870,300	125,181,294	147,911,349	16,956,483	6,105,696	1,037,080,869							
Accumulated Depreciation as at 01 July 2022	74,727,921	96,096,903	1,334,512	35,970,932	30,409,129	4,222,924	775,043	243,537,365							
Charges for the year	27,233,665	44,271,910	517,406	12,518,129	14,645,848	1,695,648	610,570	101,493,176							
Accumulated Depreciation as at 30 June 2023	101,961,586	140,368,813	1,851,918	48,489,061	45,054,977	5,918,572	1,385,613	345,030,541							
Net Book Value as at 30 June 2023	170,375,062	302,350,283	24,018,382	76,692,232	102,856,370	11,037,913	4,720,083	692,050,328							
Net Book Value as at 30 June 2022	182,879,916	270,314,465	21,028,288	87,058,386	85,472,852	11,550,879	3,715,899	662,020,685							

THE DISTRICT COUNCIL OF MOKA

NOTES TO FINANCIAL STATEMENTS FOR THE FINANCIAL YEAR ENDED 30 JUNE 2023

Particulars	Notes	30 June 2023	30 June 2022
		MUR	MUR
Trade and Other Payables From Exchange			
Trade	14		
Audit Fees		900,000	600,000
Creditors		12,944,737	7,409,518
MRA -TDS		-	264,763
Sicom - Actuarial fees for Pension - IPSAS 39		126,350	54,350
		13,971,087	8,328,631
Refundables Deposits From Customers	15		
Retention Money		17,658,483	16,241,572
Deposit from Salle des Fetes		92,000	17,000
Hire of Bus		-	-
Market Fees prepaid		1,650	1,650
Wayleave		104,850	104,850
		17,856,983	16,365,072
Short Term Employee Benefit Obligations	16		
Sick Leaves		3,500,000	3,000,000
Vacation Leaves		1,200,000	600,000
Passage Benefits		4,000,000	4,000,000
		8,700,000	7,600,000
Capital Grants Payables	17		
Street Lighting Morcellement		2,987,361	2,912,361
Deposit ENL		1,863,789	1,863,789
Local Development Project 2018-19		1,232,055	1,315,258
Local Development Project 2019-20		3,597,982	7,278,599
Leisure Park at Quartier Militaire		4,072,819	4,368,969
Capital Grant CG147-149 2019-20		274,167	274,167
National Environment Fund -Construction of Drains (NEF008)		1,804,048	1,971,856
Local Development Project 2020-21		173,333	347,200
Village Council Grant		3,878,000	3,878,000
Grant for Emebellishment Socio Cultural		4,929,224	-
Cleaning, Rehabilitations and Upgrading Bridges and Rivers (CG136)		1,246,697	1,491,698
		26,059,475	25,701,897

THE DISTRICT COUNCIL OF MOKA

NOTES TO FINANCIAL STATEMENTS FOR THE FINANCIAL YEAR ENDED 30 JUNE 2023

Prepayment	18		
Advertising fees		-	-
<hr/>		-	-
Long Term Employee Benefit Obligations	19		
Accumulated Sick Leaves		27,705,754	27,645,268
Retained Cash in lieu of Sick Leaves for year 2020		2,442,584	2,605,536
Accumulated Vacation Leaves		23,701,463	23,333,438
Accumulated Passage Benefits		3,129,707	4,932,051
		<u>56,979,507</u>	<u>58,516,293</u>
Retired Employee Benefit	20		
Funded Liability	20a	102,753,683	82,902,909
Unfunded Liability	20b	198,863,823	194,755,612
Liability recognised in Statement of Financial Position at end of year		<u>301,617,506</u>	<u>277,658,521</u>
Funded Retired Employee Benefit			
	20a		
Amounts recognised in Statement of Financial Position at end of year:			
		30 June 2023	30 June 2022
		MUR	MUR
Defined benefit obligation		252,173,876	220,683,627
Fair value of plan assets		(149,420,193)	(137,780,718)
Liability recognised in Statement of Financial Position at end of year		<u>102,753,683</u>	<u>82,902,909</u>
Amounts recognised in Statement of Financial Performance:			
Service cost:			
Current service cost		11,256,728	10,026,114
Past Service Cost (Employee contributions)		(3,263,287)	(3,447,705)
Fund Expenses		195,774	206,462
Net Interest expense/(revenue)		4,100,588	1,456,748
SFP Charge		12,289,803	8,241,619
Remeasurement			
Liability (gain)/loss		13,464,295	41,773,162
Assets (gain)/loss		622,098	7,202,203
Net Assets/Equity (NAE)		<u>14,086,393</u>	<u>48,975,365</u>
Total		<u>26,376,196</u>	<u>57,216,984</u>

THE DISTRICT COUNCIL OF MOKA

NOTES TO FINANCIAL STATEMENTS FOR THE FINANCIAL YEAR ENDED 30 JUNE 2023

Funded Retired Employee Benefit (Cont)

20a

Movements in liability recognised in

Statement of Financial Position:

At start of year	82,902,909	32,561,311
Amount recognised in SFP	12,289,803	8,241,619
(Actuarial reserves transferred in)	-	-
(Contributions paid by employer)	(6,525,422)	(6,875,386)
(Direct Benefits paid by Employer)	-	-
Amount recognised in NAE	14,086,393	48,975,365
At end of year	102,753,683	82,902,908

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

	Year ended 30 June 2023	Year ended 30 June 2022
Reconciliation of the present value of defined benefit obligation	MUR	MUR
Present value of obligation at start of period	220,683,627	163,950,765
Current service cost	11,256,728	10,026,114
Interest cost	11,462,687	8,197,538
(Benefits paid)	(4,693,461)	(3,263,952)
Liability (gain)/loss	13,464,295	41,773,162
Present value of obligation at end of period	252,173,876	220,683,626
Reconciliation of fair value of plan assets		
Fair value of plan assets at start of period	137,780,718	131,389,454
Expected return on plan assets	7,362,099	6,740,790
Employer contributions	6,525,422	6,875,386
Employee Contributions	3,263,287	3,447,705
(Benefits paid + other outgo)	(4,889,235)	(3,470,414)
Asset gain/(loss)	(622,098)	(7,202,203)
Fair value of plan assets at end of period	149,420,193	137,780,718

THE DISTRICT COUNCIL OF MOKA

NOTES TO FINANCIAL STATEMENTS FOR THE FINANCIAL YEAR ENDED 30 JUNE 2023

Funded Retired Employee Benefit (Cont)

20a

Distribution of plan assets at end of period

Percentage of assets at end of period	June 2023	June 2022
Fixed- Interest securities and cash	53.9%	58.0%
Loans	2.8%	2.9%
Local equities	14.0%	13.6%
Overseas bonds and equities	28.8%	25.0%
Property	0.5%	0.5%
Total	100%	100%

Additional disclosure on assets issued or used by the reporting entity

Percentage of assets at end of year	June 2023	June 2022
	(%)	(%)
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 2023	June 2022
	MUR	MUR
Asset experience gain/(loss) during the period	(622,098)	(7,202,203)
Liability experience gain/(loss) during the period	(13,464,295)	(41,773,162)
	(14,086,393)	(48,975,365)
Year	2023-2024	
Expected employer contributions	6,938,633	
Weighted average duration of the defined benefit obligation (Calculated as a % change in PV of liabilities for a 1% change in discount rate)	17 years	

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 2023	Year ended 30 June 2022
Discount rate	6.03%	5.25%
Future salary increases	4.50%	3.50%
Future pension increases	3.50%	2.50%
Mortality before retirement	Nil	Nil

THE DISTRICT COUNCIL OF MOKA

NOTES TO FINANCIAL STATEMENTS FOR THE FINANCIAL YEAR ENDED 30 JUNE 2023

Funded Retired Employee Benefit (Cont)

20a

Mortality in retirement	PA (90) Tables	PA (90) Tables
Retirement age	rated down by	rated down by
	65 Years	

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

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

- If the discount rate would be 100 basis points (one percent) higher (lower), the defined benefit obligation would decrease by Rs 37.5 million (increase by Rs 47.7million) 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 22.1million (decrease by Rs 19 million) if all assumptions were held unchanged.

- If life expectancy would increase (decrease) by one year, the defined benefit obligation would increase by Rs 6.9 million (decrease by Rs 6.9 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.

Unfunded Retired Employee Benefit

20b

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

	30 June 2023	30 June 2022
	MUR	MUR
Defined benefit obligation	198,863,823	194,755,612
Fair value of plan assets	-	-
Liability recognised in Statement of Financial Position at end of year	198,863,823	194,755,612

Amounts recognised in Statement of Financial Performance:

Service cost:		
Current service cost	-	-
Past Service Cost	-	-
(Employee contributions)	-	-
Fund Expenses	-	-
Net Interest expense/(revenue)	9,939,735	9,235,045
SFP Charge	9,939,735	9,235,045

THE DISTRICT COUNCIL OF MOKA

NOTES TO FINANCIAL STATEMENTS FOR THE FINANCIAL YEAR ENDED 30 JUNE 2023

Unfunded Retired Employee Benefit (Cont)

20b

Remeasurement

Liability (gain)/loss	5,023,114	10,190,225
Assets (gain)/loss	-	-
Net Assets/Equity (NAE)	5,023,114	10,190,225
Total	14,962,849	19,425,270

Movements in liability recognised in Statement of Financial Position:

At start of year	194,755,612	184,700,908
Amount recognised in SFP	9,939,735	9,235,045
(Actuarial reserves transferred in)	-	-
(Contributions paid by employer)	-	-
(Direct Benefits paid by Employer)	(10,854,638)	(9,370,565)
Amount recognised in NAE	5,023,114	10,190,225
At end of year	198,863,823	194,755,612

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

	Year ended 30 June 2023	Year ended 30 June 2022
Reconciliation of the present value of defined benefit obligation	MUR	MUR
Present value of obligation at start of period	194,755,612	184,700,908
Current service cost	-	-
Interest cost	9,939,735	9,235,045
(Benefits paid)	(10,854,638)	(9,370,565)
Liability (gain)/loss	5,023,114	10,190,225
Present value of obligation at end of period	198,863,823	194,755,612
Components of the amount recognised in NAE		
Year	June 2023	June 2022
Currency	MUR	MUR
Liability experience gain/(loss) during the period	(5,023,114)	(10,190,225)
Weighted average duration of the defined benefit obligation (Calculated as a % change in PV of liabilities for a 1% change in discount rate)	12 years	

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:

THE DISTRICT COUNCIL OF MOKA

NOTES TO FINANCIAL STATEMENTS FOR THE FINANCIAL YEAR ENDED 30 JUNE 2023

Unfunded Retired Employee Benefit (Cont) 20b

	Year ended 30 June 2023	Year ended 30 June 2022
Discount rate	6.03%	5.25%
Future salary increases	4.50%	3.50%
Future pension increases	3.50%	2.50%
Mortality before retirement	Nil	Nil
Mortality in retirement	PA (90) Tables rated down by 2 years	
Retirement age	65 Years	

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

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

- If the discount rate would be 100 basis points (one percent) higher (lower), the defined benefit obligation would decrease by Rs 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 9.5 million (decrease by Rs 8.4 million) if all assumptions were held unchanged.

- If life expectancy would increase (decrease) by one year, the defined benefit obligation would increase by Rs 6.4 million (decrease by Rs 6.4million) 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 2023	30 June 2022
		MUR	MUR
General Fund	21		
General Fund Applied		453,373,484	453,556,902
Passage Benefit Fund		6,699,895	6,699,896
		460,073,379	460,256,798
Accumulated Surplus	22		
Accumulated Surplus		319,779,429	276,477,482
		319,779,429	276,477,482
Revaluation Reserves	23		
Revaluation of Assets		665,099,786	665,099,786
		665,099,786	665,099,786

THE DISTRICT COUNCIL OF MOKA

NOTES TO FINANCIAL STATEMENTS FOR THE FINANCIAL YEAR ENDED 30 JUNE 2023

Particulars	Notes	30 June 2023	30 June 2022
		MUR	MUR
Trade Fees and Advertising Fees	24		
Trade Fees	24.1	31,839,750	31,775,750
Advertising Fees	24.2	3,108,378	3,144,440
		34,948,128	34,920,190
Trade Fees	24.1		
Trade Fees		31,498,250	31,758,250
Occasional Fees		341,500	17,500
Refund		-	-
		31,839,750	31,775,750
Advertising Fees	24.2		
Advertising Fees		3,108,378	3,143,440
Banners		-	1,000
		3,108,378	3,144,440
Public Contributions And Donations	25		
Public Contributions And Donations		-	-
		-	-
Government Grant	26		
Government Grant in Aid	26.1	274,000,000	251,760,382
Other Government Grant	26.2	1,808,834	8,194,628
		275,808,834	259,955,010
Government Grant in Aid	26.1		
Government Grant in Aid		271,950,420	247,828,258
Expenditure incurred by MOLG out GIA		2,049,580	1,826,124
Government Grant Interim Allowance		-	2,106,000
Government Grant in Aid Receivables		-	-
		274,000,000	251,760,382
Other Government Grant	26.2		
Grant for Divali		-	-
Socio Cultural Project Grant		114,000	359,281
YEP Training		477,544	83,004
Transfer from Passage Fund to finance		-	1,648,643
Grants Jeux Inter Villes et Villages		972,291	-
Grant Cleaning , Embellishment and Bulky waste Campaign		-	1,904,830

THE DISTRICT COUNCIL OF MOKA

NOTES TO FINANCIAL STATEMENTS FOR THE FINANCIAL YEAR ENDED 30 JUNE 2023

Particulars	Notes	30 June 2023	30 June 2022
		MUR	MUR
Other Government Grant (Cont)	26.2		
Cleaning, Rehabilitation and Upgrading, Bridges and Rivers		-	2,500,000
Upgrading of Works at Mahastrasta Bhawan		-	932,800
Cleaning Campaigns -Post Cyclonic Waste -BATSIRAI		245,000	766,070
		1,808,834	8,194,628
Capital Grants Revenue	27		
Local Development Project 2018-19		83,203	793,188
Local Development Project 2019-20		3,680,616	9,838,048
Local Development Project 2020-21		5,316,964	17,020,303
Local Development Project 2021-22		3,438,768	13,557,659
Other Capital Grant		-	308,948
Capital Grant for Leisure Park		296,150	2,066,015
National Empowerment Fund		-	8,352,522
Covid -19 Projects Development Fund 2021		20,466,071	47,954,236
National Environment Climate Change 2021-22		43,058,113	12,542,658
National Development Unit		17,461,917	15,848,332
National Development Unit 2021-22		18,225,279	13,066,123
National Environment Fund 2020-21		1,971,856	1,602,976
Land Drainage Authority 2021-22		3,866,875	11,600,625
Land Drainage Authority 2022-23		10,747,756	-
Covid -19 Projects Development Fund 2022		30,598,728	2,565,845
National Flood Management Programme 2021-22		35,637,675	5,037,000
Readily Implemendable Capital Project		20,027,079	-
		214,877,051	162,154,478
Contribution Sociale Generalisee	28		
Contribution Sociale Generalisee		-	4,989,876
		-	4,989,876

THE DISTRICT COUNCIL OF MOKA

NOTES TO FINANCIAL STATEMENTS FOR THE FINANCIAL YEAR ENDED 30 JUNE 2023

Particulars	Notes	30 June 2023	30 June 2022
		MUR	MUR
Other Revenue	29		
Fines, Penalties And Levies	29.1	2,160,118	4,777,723
Stale Cheques	29.2	301,017	357,290
		2,461,135	5,135,013
Fines, Penalties And Levies	29.1		
Surcharge Fees on Rental of Market		195,337	62,473
Trade Fees Surcharge		1,110,950	2,865,250
Penalty Fees to Building and Land Use Permit		850,000	1,850,000
Penalty - Others		3,832	-
		2,160,118	4,777,723
Stale Cheques	29.2		
Stale Cheques		301,017	357,290
		301,017	357,290
Building and Land Use Permit Fees	30		
Building and Land Use Permit Fees		11,718,828	8,326,736
		11,718,828	8,326,736
Rental Income	31		
Rental of Saint Pierre Market Stalls		4,128,495	3,906,968
Rental of Moka Market Stalls		219,770	206,690
Rental of Montagne Blanche Market Stalls		382,562	394,373
Rental of Quartier Militaire Market Stalls		1,052,720	1,020,474
Rental Reception Hall		441,014	47,776
Rental of Village Hall		6,750	-
		6,231,311	5,576,281
Financial Income	32		
Interest from Banks		36,438	65,836
Interest on Car Loan		155,841	97,576
		192,279	163,412
Other Revenue	33		
Bus Toll	33.1	180,000	180,000
Burial and Incineration fees	33.2	496,950	356,250
Other Income	33.3	303,088	134,126
		980,038	670,376

THE DISTRICT COUNCIL OF MOKA

NOTES TO FINANCIAL STATEMENTS FOR THE FINANCIAL YEAR ENDED 30 JUNE 2023

Particulars	Notes	30 June 2023	30 June 2022
		MUR	MUR
Bus Toll Fees	33.1		
Bus Toll		180,000	180,000
		180,000	180,000
Burial And Incineration Fees	33.2		
Burial and Incineration Fees		496,950	356,250
		496,950	356,250
Other Income	33.3		
Insurance - Accident & Lighting		3,950	-
Attorney Fees		-	2,993
Refuse Collection Fees		53,800	55,800
Salle Verte		55,500	26,500
Miscellaneous Income		13,019	48,833
Refund of Pension Benefits		95,110	-
Sales of unused assets		81,709	-
		303,088	134,126
Compensation of Employees	34		
Basic Salary		90,115,562	90,829,386
Extra Remuneration		3,674,009	3,010,055
Interim Allowance		14,000	1,452,295
Acting Allowance		326,741	285,994
Other Allowance		1,118,807	1,805,066
Bid Evaluation Committee Allowance		371,083	287,194
Cash In Lieu of sick Leave		3,181,197	2,835,529
End of year Bonus		7,626,031	7,700,303
Uniform Allowance		1,756,944	1,956,604
Other Staff Costs			
Travelling and Transport		13,493,238	11,175,073
Overtime		16,202,958	16,603,492
Fees for Training		173,357	50,275
Youth Employment Programme		394,204	300,906
Icouncil (CPM) Training		1,477,950	675,450
Staff Welfare Sports & Leisure		74,220	-
Medical Expenses/Immunisation		46,970	-
Compensation of Employees (Cont)	34		

THE DISTRICT COUNCIL OF MOKA

NOTES TO FINANCIAL STATEMENTS FOR THE FINANCIAL YEAR ENDED 30 JUNE 2023

Particulars	Notes	30 June 2023	30 June 2022
		MUR	MUR
Contribution to National Saving Funds & National Pension Fund		1,998,348	1,972,563
Contribution Sociale Generalise		5,474,279	5,444,597
Portable Retirement Gratuity Fund		230,713	81,129
Contribution to Family Protection		1,752,432	1,825,108
Sicom Defined Contribution		4,231,158	4,211,089
Sicom Defined Retired Benefit IPSAS 39		20,221,708	16,371,926
Accumulated Sick Leaves		1,815,678	3,343,540
Vacation Leaves		2,443,841	4,374,139
Passage Benefit		3,249,589	2,813,181
		181,465,017	179,404,894
Remuneration of Councillors	35		
Allowance to Chairperson and Councillors		9,517,999	9,485,256
Compensation		2,189,386	1,557,290
End Year Bonus		918,020	896,552
Travelling Councillors		351,636	330,658
Other Allowance		403,272	265,165
Mobile Allowance		159,731	173,774
Monthly Internet Allowance		70,457	71,038
		13,610,500	12,779,733
Grants And Subsidies	36		
Grants to Village Councils		4,900,000	4,900,000
Grants to Hospitals/Voluntary		104,475	36,500
Sports Regionalisation		149,425	139,750
Grants to Social and Religious		559,751	434,150
Donation to Distress Cases & Poverty		18,000	101,480
Funeral Grant		20,500	10,000
		5,752,151	5,621,880
Employer Social Benefits	37		
Gratuities		2,247,800	1,110,211
		2,247,800	1,110,211
Supplies and Consumables	38		
Cost of Utilities	38.1	38,968,192	30,612,196
Motor Vehicles Running Expenses	38.2	12,882,316	12,504,596
Supplies and Consumables (Cont)	38		

THE DISTRICT COUNCIL OF MOKA

NOTES TO FINANCIAL STATEMENTS FOR THE FINANCIAL YEAR ENDED 30 JUNE 2023

Particulars	Notes	30 June 2023	30 June 2022
		MUR	MUR
Repairs and Maintenance	38.3	60,623,879	39,039,123
Cleaning and Security Services	38.4	23,031,177	17,651,310
Social, Sports, Welfare and Cultural Activities	38.5	12,759,605	3,665,782
Legal and Professional fees	38.6	1,328,429	1,380,474
		149,593,597	104,853,481
Utilities Cost	38.1		
Electricity charges		35,832,984	27,423,542
Telephone Charges		2,014,737	2,135,015
Internet/WIFI Village Halls		718,375	650,017
Water Charges		402,097	403,622
		38,968,192	30,612,196
Motor Vehicle Running Expenses	38.2		
Fuel & Oil		8,215,013	8,168,600
Repairs and Maintenance		4,049,515	3,717,171
Insurance		384,487	385,525
Road Tax		233,300	233,300
		12,882,316	12,504,596
Repairs And Maintenance	38.3		
Maintenance of IT Computer and Equipment		3,636,854	3,549,971
Maintenance of NDU Assets		6,642,831	3,257,721
Maintenance of Traffic Centres		-	33,350
Maintenance of Rivers, Canals and Drains		23,577,613	7,347,163
Maintenance of Street Lighting		3,818,165	3,697,042
Maintenance of Roads		8,598,899	7,284,486
Name Plates, Traffic sign and Road Marking		182,350	186,613
Maintenance of Buildings and Village Halls		4,774,644	8,572,457
Maintenance Children Garden , Sport Infrastructures and Green Spaces		3,166,701	2,370,214
Repairs and Maintenance of Markets and Fairs		400,938	578,899
Maintenance of Other structures- Plant and Machinery		107,692	25,965
Repairs And Maintenance (Cont)	38.3		

THE DISTRICT COUNCIL OF MOKA

NOTES TO FINANCIAL STATEMENTS FOR THE FINANCIAL YEAR ENDED 30 JUNE 2023

Particulars	Notes	30 June 2023	30 June 2022
		MUR	MUR
Maintenance of Incinerators		23,690	30,209
Maintenance of Cemeteries/ Cremation		1,439,298	793,474
Materials		202,615	596,256
Loose Tools		189,990	135,142
Parks and Garden (Saint Martin Dam Leisure Park)		1,324,526	3,218
Maintenance of Gym and other		660,723	31,864
Maintenance of Environment		1,821,950	545,079
Rental of Vehicles		54,400	-
		60,623,879	39,039,123
Cleaning and Security Services and other Related Costs	38.4		
Contracted Maintenance Services		6,056,498	6,976,026
Environment		512,004	1,878,965
Maintenance and Cleaning of Lavatories		149,975	298,492
Material Scavenging		89,148	5,728
Herbicides		157,560	97,233
Rodent Control		178,480	1,059,155
Pest Control		36,673	27,957
Cleaning of Barelands		441,440	466,284
Cleaning, Rehabilitations and Upgrading, Bridges and Rivers		245,000	766,100
Dredging, Cleaning and Backfilling		-	3,680,000
Clean up Campaign		1,116,000	2,395,370
Household Plastic Bin		14,048,400	-
		23,031,177	17,651,310
Social, Sports, Welfare and Cultural Activities	38.5		
Cultural Activities		573,295	328,559
Religious and National Festivals		1,120,179	989,643
Sports Activities inc Moka Sports		939,270	674,386

THE DISTRICT COUNCIL OF MOKA

NOTES TO FINANCIAL STATEMENTS FOR THE FINANCIAL YEAR ENDED 30 JUNE 2023

Particulars	Notes	30 June 2023	30 June 2022
		MUR	MUR
Social, Sports, Welfare and Cultural Activities (Cont)			
	38.5		
Allowance to Trainer (Yoga and Zumba)		1,366,810	434,390
Civic Activities		971,797	879,523
Socio- Cultural Project		6,994,115	359,281
Grant Jeux Inter Villes et Villages		794,138	-
		12,759,605	3,665,782
Professional And Legal Fees			
	38.6		
Legal & Professional Fees		602,079	1,026,124
Inspection and Audit Fees		654,350	300,000
Actuarial Fees		72,000	54,350
		1,328,429	1,380,474
Depreciation			
	39		
Buildings		11,065,411	10,016,809
Plant and Machinery		6,133,799	5,975,526
Motor Vehicles		5,681,570	4,907,085
Electronic Equipment		3,121,121	3,183,351
Furniture, Fixtures and Fittings		1,013,136	977,921
Roads		27,233,665	25,760,784
Drains		44,271,909	36,641,137
Bridges		517,406	447,256
Public Lighting		12,518,129	12,302,932
Sports Infrastructures		14,645,848	11,531,411
Cemetery/Incinerator		1,695,648	1,577,380
Other Public Infrastructure		610,570	449,094
Software		479,862	479,862
		128,988,076	114,250,548
Other Expenses			
	40		
Postage		314,450	426,107
Office Sundries/office expenses		82,902	168,301
Printing and Stationery		1,133,011	809,316
Books and Periodicals		1,500	2,300
Binding		1,900	
Publications		93,465	198,916

THE DISTRICT COUNCIL OF MOKA

NOTES TO FINANCIAL STATEMENTS FOR THE FINANCIAL YEAR ENDED 30 JUNE 2023

Particulars	Notes	30 June 2023	30 June 2022
		MUR	MUR
Other Expenses (Cont)	40		
Software Licence		117,530	-
Overseas Mission Expenses		300,000	-
Electoral Expenses		44,550	-
Entertainment		267,611	205,157
Subscriptions		233,113	202,500
General Insurance		371,007	212,365
Police Assistance		62,175	15,113
Rental of Sub -Hall		-	25,337
		3,023,214	2,265,412
Finance Costs	41		
Bank Charges		122,295	134,329
		122,295	134,329
Other Gains/ Losses	42		
Gain/ Losses on sale of assets		-	(357,750)
		-	(357,750)

THE DISTRICT COUNCIL OF MOKA

STATEMENT OF FINANCIAL PERFORMANCE FOR THE YEAR ENDED 30 JUNE 2023 (Classification of Expenditure by Function)

Revenue	Notes	30 June 2023 MUR	30 June 2022 MUR
Revenue From Non-Exchange Transaction			
Trade Fees, and Advertising fees	24	34,948,128	34,920,190
Public Contributions and Donations	25	-	-
Government Grant	26	275,808,834	259,955,010
Capital Grants Revenue	27	214,877,051	162,154,478
Contribution Sociale Generalisee	28	-	4,989,876
Other Revenue	29	2,461,135	5,135,013
Total Revenue From Non-Exchange Transaction		528,095,148	467,154,567
Revenue From Exchange Transactions			
Building and Land Use Permit Fees	30	11,718,828	8,326,736
Rental Income	31	6,231,311	5,576,281
Financial Income	32	192,279	163,412
Other Revenue	33	980,038	670,376
Total Revenue From Exchange Transactions		19,122,456	14,736,804
Total Revenue		547,217,604	481,891,371
Expenditure			
Provision and Management of Public Infrastructure		163,674,704	140,838,174
Promotion of Public Health		142,325,830	122,467,976
Planning and Development Strategy and Regulation		10,674,437	9,185,098
Promotion of Sports, Cultural and Religious Activities		39,139,603	33,678,693
Depreciation and Amortisation		128,988,076	114,250,548
Total Expenditure		484,802,650	420,420,488
Surplus before other Gains/ Losses		62,414,954	61,470,883
Other Gains/(Losses)			
Losses on sale of assets	42	-	(357,750)
Surplus for the year		62,414,954	61,113,133

PART V - WAYFORWARD

- Integration of ERP CPM with National GIS platform or any other GIS platform acceptable to the Council
- Integration of ERP CPM with e-Proc platform
- Integration of ERP CPM with EMS
- Integration of ERP CPM with ePMIS
- Integration of ERP CPM with CSU platform

APPENDIX 1 - LIST OF VILLAGE COUNCILLORS**THE VILLAGE COUNCIL OF CAMP THOREL**

S.N	NAME
1	BHIKHAREE Neela
2	COONJAN Pravin
3	FAKOO Sooriaduth
4	JEETUN Premode
5	PADARUTH Pratimah
6	RAMDOHUR Abhishek
7	SEEBUN Maneesha
8	SUNKUR Anish
9	TEELOKEE Vijayanan

THE VILLAGE COUNCIL OF DAGOTIERE

S.N	NAME
1	BANSEE Krishanund
2	GOVINDASAMY Meenakshee Kumari Devi
3	KOONJUL Kamla
4	MANDHUB Yuganand
5	Murugasapillai Manogaren
6	RAHOONATH Prakash
7	SOMAH Dhanjay
8	SONESING Anandev
9	TATTOO HALLOO Dhansen

THE VILLAGE COUNCIL OF DUBREUIL

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

THE VILLAGE COUNCIL OF ESPERANCE

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

THE VILLAGE COUNCIL OF LA LAURA MALENGA

S.N	NAME
1	BALGOBIN Vijay
2	DOOKY Chandani
3	GROODOYAL Dharmanand
4	Jeetun Toolsee Dave
5	NUNKOO Deep
6	RAMKHALAWON Chatan Anand
7	RAMKHALAWON Yashveer
8	RAMRUTTUN Swastee Devie
9	TAURACHAND Manishta (Mrs)

THE VILLAGE COUNCIL OF L'AVENIR

S.N	NAME
1	BUCHOO, Yosandeo
2	GOONOO Farida
3	GUNGA Islam
4	HANNAH Satyajit Rye
5	KHOYRATTEE Tabrez Hussein
6	PADIATCHY Veerumeye
7	RAMDUNY Vageesh
8	RAOUL Pierre Antoine Nicolas
9	SOOKHEEA Mohammed Nazim

THE VILLAGE COUNCIL OF MELROSE

S.N	NAME
1	BHOYRAG Kishan
2	CAUNHYE Vineshing
3	DOMAH Vishwan
4	HASSEEA Vashist
5	HURRYLALL Santosh
6	MOHUN Jabir
7	POORUNDERSING Dhiraj
8	RAMMA Giandev
9	SOORJUN Dheeraj

THE VILLAGE COUNCIL OF MOKA

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

THE VILLAGE COUNCIL OF MONTAGNE BLANCHE

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

THE VILLAGE COUNCIL OF NOUVELLE DECOUVERTE

S.N	NAME
1	BHUTTOOAH Vishwane (Mrs.)
2	BOODOO Muslim
3	DIDORALLY Mohammad Zakheer Hussein
4	DOONGOOR Parvesh Kumar
5	FAJURALLY Abdool Raman
6	JOOLIA Muhammad Aftaab Houssein
7	LOWTUN Mohammad Belal
8	RAMKALAM Gawkaran
9	SENEHDUN Goroodeo

THE VILLAGE COUNCIL OF PROVIDENCE

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

THE VILLAGE COUNCIL OF QUARTIER MILITAIRE

S.N	NAME
1	DAMRY Sreeritam
2	ELLIAH Vijaye
3	GOPAULEN Loganaden
4	KHAN Abdool Naeem
5	MOORALY Sawood
6	MULLOO Tejnath Kiran
7	MUNGUR Sheik Afzal
8	PURGASS Sidick
9	SUNGKUR Roodraman

THE VILLAGE COUNCIL OF RIPAILLES

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

THE VILLAGE COUNCIL OF SAINT JULIEN D'HOTMAN

S.N	NAME
1	APPA Bidianand
2	BEEDASY Ratishi (Mrs)
3	CARPANEN Aroomougum Rajagopalen
4	FOOLELL Soobiraj Kumar
5	MAUDHOO Rajiv
6	MUNGUR Vishwani (Mrs)
7	SOOBEN Moganarden
8	SOOBEN Renganarden
9	SIVRAM Sooriadeo

THE VILLAGE COUNCIL OF SAINT PIERRE

S.N	NAME
1	GOODUR Nirendar
2	GOODUR Yash
3	GREGOIRE Elishama Esther
4	HEEROOA Ramnarain
5	HOSSANNY Kiran
6	MAHADOWA Lallitah (Ms)
7	PANIKEN Ramen
8	TOORBUTH Mohammad Irfaan
9	TUYAU Marie Sweety Caroline

THE VILLAGE COUNCIL OF VERDUN

S.N	NAME
1	AATMA Ramanah Atmanand Mahunthy
2	APPIAH Antoine Steve
3	DABEE Hemawtee (Mrs.)
4	DHURAWA Dev
5	IMRITH Ajaysingh
6	MUTHUVEEREN Mootoo
7	NOLAN Francisco Gilbert
8	SOURNOIS Luc Denis
9	UNMOLE Ashveer