Internal

THE DISTRICT COUNCIL OF MOKA

ANNUAL REPORT

FINANCIAL YEAR 2024/2025

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THE DISTRICT COUNCIL OF MOKA

ANNUAL REPORT
FOR FINANCIAL YEAR 2024/2025

Mr. Ramnarain HEEROOA
CHAIRPERSON
THE DISTRICT COUNCIL OF MOKA

Mr. Dheeraj GOPAUL
CHIEF EXECUTIVE
THE DISTRICT COUNCIL OF MOKA

Adopted in Council Meeting of 25 September 2025

STATEMENT FROM CHAIRPERSON

On behalf of the District Council of Moka, I have the pleasure to present the Annual Report for the Financial Year 2024/2025.

I started my mandate since December 2024. The Council as a Service Provider has ensured that services and facilities are accessible and equitably distributed whilst all decision taken are fully transparent with the aim of improving the quality of life of the citizens.

Together with my team, we envisage a green, eco-friendly and sustainable development in our objectives. We endeavoured to work in total transparency and in accordance with the principles of good governance.

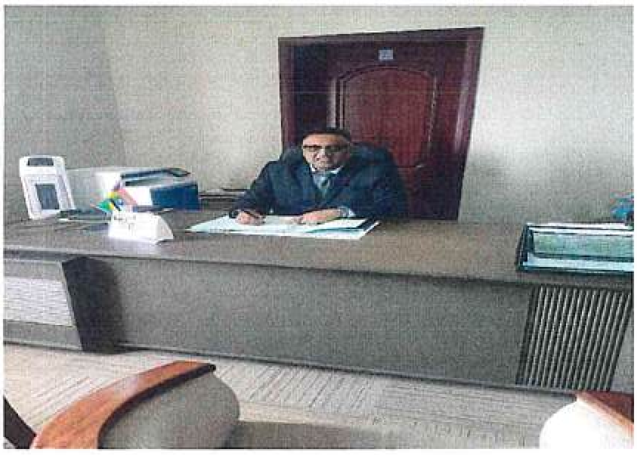
To meet the challenges facing the Local Government, we need to put more effort in service delivery with the limited resources which is a real challenge.

The District Council of Moka dedicates its team to improve further the quality of life of its citizens by ensuring sound and firmly services.

I seize the opportunity to thank the Vice Chairperson and my fellow Councillors for their unflinching support and dedication. I would also like to thank the Chief Executive, all members of the staff and employees for their support and collaboration.

MR. RAMNARAIN HEEROOA
CHAIRPERSON

STATEMENT FROM CHIEF EXECUTIVE



Pursuant to Section 142 of the Local Government Act 2011, it is my pleasure to present the Annual Report of the District Council of Moka for the Financial Year 2024/2025. This report provides an overview of the initiatives, projects, and services carried out by the Council, as well as the progress made, to serve the citizens of our district with dedication and accountability.

During the year under review, the Council has continued to focus its efforts on improving service delivery, enhancing infrastructure, and promoting the well-being of our communities. Important works were undertaken in the fields of road maintenance, sports facilities, waste management and community development by organizing awareness campaigns and several activities. These initiatives have contributed to improving the living environment of our residents and reflect our commitment to sustainable development.

We have also faced challenges, including limited resources and growing demands from our communities. Despite these difficulties, the collective efforts of our staff, Councillors, and stakeholders have enabled us to maintain steady progress and ensure that essential services were delivered efficiently.

I wish to place on record my sincere appreciation to the Chairperson and Councillors for their support and guidance, our Heads of Departments and every staff member for their dedication. I also extend my gratitude to our partners, including Government Institutions and NGOs for their collaboration.
As we move forward, the Council will remain committed to good governance, enhancing transparency, and embracing innovation in service delivery. Together, we will continue working towards building a cleaner, safer, and more vibrant district that meets the aspirations of our people.

Mr. Dheeraj GOPAUL
CHIEF EXECUTIVE

1.0 HISTORY OF THE DISTRICT AND PROFILE OF COUNCIL

The District of Moka is located on the Central Plateau of our Island and is the only land-locked rural District in Mauritius and the gateway with direct access to the East, West and South. It is surrounded by mountain reserves on its northern, western and southern boundaries. The origins of 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 19^{th} century.

The District of Moka comprises 16 villages covering an area of 230.5 km^2 and its population is estimated to be about 85,000 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

The regions of Moka have witnessed major infrastructural developments all around. The Moka Smart City's development has been one of the major developments. The city also continues with construction of new buildings along La Promenade in Telfair and a new water plant which aim to treat waste water. The City provides a high-quality infrastructure for various businesses including tertiary, medical and financial services in Telfair.

2.0 VISION/MISSION/CORE AND OBJECTIVES

OUR IDENTITY

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

MISSION STATEMENT

VISION

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

MISSION

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

CORE VALUES

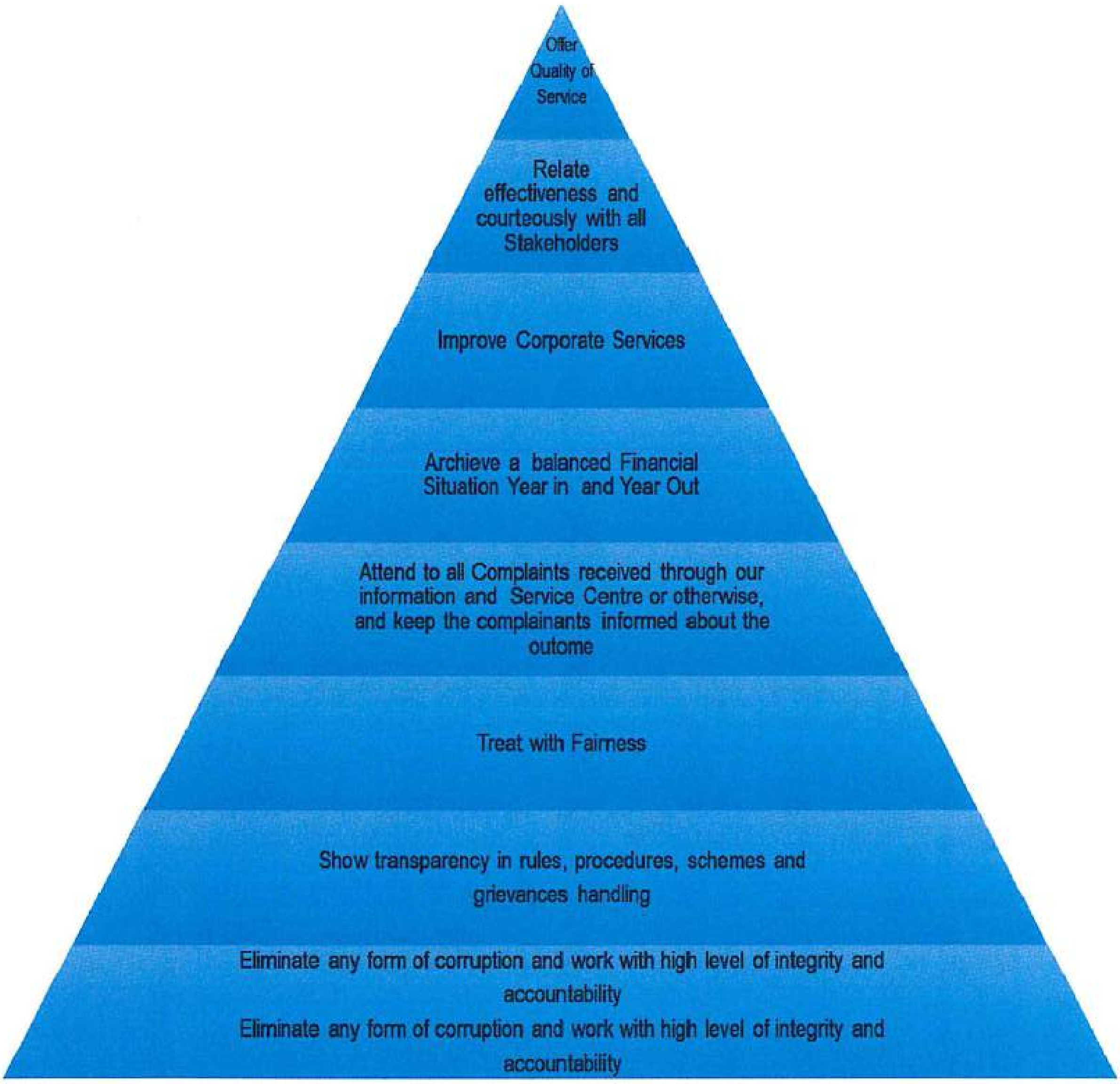
Our corporate culture stands on core values which places the citizen at the centre of our endeavours.

Those values are as follows:

- **EXCELLENCE** We will do our best within our financial means and with the human resources available to achieve excellence in our service delivery.
- **EFFICIENCY** We will strive to optimize our resources so that they are used in an efficient manner in order to accomplish our statutory duties.
- **INTEGRITY** We will act with integrity in all our dealings with our stakeholders and the public in general.
- **COURTESY** We will act with courtesy in our relationships with the citizens, our employees, our suppliers and other stakeholders.

- **TEAMWORK** We work as a team and believe that the citizens are part of the network.
- **QUALITY & INNOVATION** We will never stop improving the quality of our services and endeavour to innovate so that the citizens are delighted with them.

OUR OBJECTIVES



3.0 COMPOSITION OF COUNCIL

FOR FINANCIAL YEAR 2024/2025

As stipulated in 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 for The Village Council of Saint Pierre having 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 the 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. Ramnarain HEEROOA, is the Chairperson of The District Council of Moka and Mr.Uganand MADHUB is the Vice-Chairperson having been elected respectively in December 2024.

Under Section 45 of the LGA, the Council meets as often as its business may require and at least once every month. Special meetings of the Council may also be convened by the Chairperson for specific matters, for the formulation of policies and examination of all matters pertaining to the administration of the Village Council Areas falling under its purview. The Council Meetings are presided by the Chairperson, and in his absence by the Vice-Chairperson.

The list of the Council members are as follows:

3.1 **LIST OF THE COUNCIL MEMBERS HOLDING OFFICE FOR PERIOD JULY 2024 TO JUNE 2025 WERE AS FOLLOWS:**

S.N	NAME	DESIGNATION	REPRESENTING VILLAGE COUNCIL
1.	Mr. **TEELOKEE** Vijayanan	District Councillor	Camp Thorel [From Jan 2023 Up to Feb 2025]
	Mr. **JEETUN** Premode	District Councillor	Camp Thorel [As from Feb 2025]
2.	Mr. **SONESING** Anandev	District Councillor	Dagotière [From Nov 2020- up to Dec 2024]
	Mr. **MANDHUB** Yuganand	District Councillor	Dagotière [As from Dec 2024]
3.	Mr. **RAMJEE** Ravi	District Councillor	Dubreuil [As from Nov 2020 to date]
4.	Mr. **NIRSIMLOO** Oomesh	District Councillor	Espérance [As from Sept 2023 to date]
5.	Mr. **RAMDUNY** Vageesh	District Councillor	L'Avenir [As from Nov 2020 up to Apr 2025]
	Mr. **KHOYRATTEE** Tabrez Hussein	District Councillor	L'Avenir [As from Apr 2025]
6.	Mr. **RAMKHALAWON** Chatan Anand	District Councillor	La Laura Malenga [As from Nov 2020 up to Dec 2024]
	Mr. **JEETUN** Toolsee Dave	District Councillor	La Laura Malenga [As from Dec 2024]
7.	Mr. **POORUNDERSING** Dhiraj	District Councillor	Melrose [As from Nov 2020 to date]
8.	Mr. **GOLAM** Chandradath	District Councillor	Moka [As from Nov-2020 up to Dec 2024]
	Mr. **SEENAUTH** Chandradutt	District Councillor	Moka (As from Dec 2024]
9	Mr. **SEEBURUN** Ravi Shankar	District Councillor	Montagne Blanche [As from Nov 2020 up to Dec 2024]
	Mr. **MAURACHEEA** Vishal	District Councillor	Montagne Blanche [As from Dec 2024]

S.N	NAME	DESIGNATION	REPRESENTING VILLAGE COUNCIL
10.	Mr. **DIDORALLY** Mohammad Zakheer Hussein	District Councillor	Nouvelle Découverte [As from Nov 2020 to date]
11.	Mr. **SOONARANE** Sudhirchandra Mahesh Kumar	District Councillor	Providence [As from Nov 2020 to date]
12.	Mr. **MULLOO** Tejnath Kiran	District Councillor	Quartier Militaire [As from Dec 2022 up to Dec 2024]
	Mr. **KHAN** Abdool Naeem	District Councillor	Quartier Militaire [As from 30 Dec 2024 to date]
13.	Mr. **GHOORAH** Udaye Kumar	District Councillor	Ripailles [As from Nov 2020 to date]
14.	Mr. **SOOBEN** Moganarden	District Councillor	St Julien d'Hotman [As from Nov 2020 up to Dec 2024]
	Mr. **SOOBEN** Renganarden	District Councillor	St Julien d'Hotman [As from Dec 2024 to date]
15.	Mr. **GOODUR** Yash	District Councillor	St Pierre [As from Jan 2021 up to Dec 2024]
	Mr. **GOODUR** Nirendar	District Councillor	St Pierre [As from 18-Dec-2024 to date]
16.	Mr. **HEEROOA** Ramnarain	District Councillor	St Pierre [As from Nov 2020 to date]
17.	Mr. **AATMA RAMANAH** Atmanand Mahunthy, M.S.K.	District Councillor	Verdun [As from Dec 2022 up to Feb 2025]
	Mr. **NOLAN** Francisco Gilbert	District Councillor	Verdun [As from Feb 2025 to date]

3.2 Organisational set-up of the Council

Pursuant to Section 67 of the LGA, the Council has six Departments for the effective and 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 during the financial year 2024/2025 are detailed in the table below:

LIST OF HEADS OF DEPARTMENTS/SECTIONS for period July 2024 to June 2025

Name	Designation
Mr. G.N. RAMANJOOLOO	Chief Executive *(Up to 22.01.2025)*
Mr. D. GOPAUL	Chief Executive *(23.01.2025 to 08.06.2025)*
Mr. R.K. NURSING	Chief Executive *(As from 09.06.2025)*
Mr. N. MIGALE	Deputy Chief Executive *(Has retired on 25.08.2024)*
Mrs. M.B. ARMOOGUM	Financial Controller
Mr. A. SOOKUN	Head, Public Infrastructure Department *(01.07.2024 to 16.12.2024)*
Mrs. G. LUTCHOOMAN - BIKOO	Human Resource Management Officer
Mr. D. NUCKCHEDDY	Assistant Chief Executive *(Assigned duty of Deputy Chief Executive as from 26.08.2024 to 07.03.2025 and for a period of three months as from 08.04.2025)*
Mr. K.A. THAGALEE	Assistant Chief Executive *(Posted to MCQB w.e.f 12.05.2025)*

Name	Designation
Mrs. A.Z. CADER SAIB-AHSEEK	Assistant Chief Executive *(Posted to The District Council of Riviere du Rempart with effect from 27.02.2025)*
Mr. T. SOOKUN	Assistant Chief Executive (Posted to The District Council of Moka with effect from *(27.02.2025 to 07.04.2025)* *(Assigned duty as Acting Deputy Chief Executive as from 10.03.2025 to 07.04.2025)*
Mr. S. UBHEE	Assistant Chief Executive *(Posted to The District Council of Moka with effect from 12.05.2025)*
Mr. J. LOBIN	Chief Health Inspector *(Up to 09.03.2025)*
Mr. C. MAUNICK	Chief Health Inspector *(Posted to The District Council of Moka with effect from 10.03.2025)*
Mr J. SUDDUL	Head, Land Use and Planning Department *(Posted to The District Council of Savanne with effect from 08.04.2025)*
Mr. Y.N. CUNDASAMY	Head, Land Use and Planning Department *(Posted to The District Council of Moka with effect from 28.04.2025 to 27.05.2025)*
Mrs. M. SHAM	Planning and Development Officer Acting Head, Land Use & Planning Department *(As from 08.04.2025 to 27.04.2025)*
Mr. J. RAMMAH	Chief Inspector of Works *(Up to 06.08.2024)*
Mr. N. REEMUL	Chief Inspector of Works *(As from 27.02.2025)*
Mr. C. RAMESSUR	IT Officer/Systems Administrator
Mr. V. KOONJA	IT Officer/Systems Administrator
Mrs. P. KHADUN	Acting Senior Welfare Officer *(05.05.2025 to 29.05.2025)*
Mrs. P. VEERASAMY	Senior Welfare Officer *(As from 30.05.2025)*
Mrs. S. DAJEE	Principal Internal Control Officer
Mr. T. PAVADAY	Safety & Health Officer/Senior Safety & Health Officer

PART II

Statement of compliance

We, the undersigned, confirm that to the best of our knowledge that The District Council of Moka has complied with all its obligations and requirements under the Code of Corporate Governance for the Financial Year 2024-2025.

Signed by:

Mr. Ramnarain HEEROOA	**Mr. Dheeraj GOPAUL**
CHAIRPERSON **THE DISTRICT COUNCIL OF MOKA**	**CHIEF EXECUTIVE** **THE DISTRICT COUNCIL OF MOKA**

CORPORATE GOVERNANCE REPORT 2024-2025

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.

Compliance with the National Code of Corporate Governance for Mauritius (2016)

The Annual Report with links to specific reports are accessible on the DCM website https://www.mokadc.mu

Principle 1: Governance Structure

The DCM as a public service provider, financed mainly by the Central Government and is committed to fulfilling its purpose and function in consistence with good governance practices ensuring at all levels transparency, accountability, efficiency, responsibility and ethics in the use of public funds and in decision-making. The Council assumes full responsibility for leading and controlling its organization and meeting all legal and regulatory requirements.

The Council headed by a Chairperson and Council Members are responsible for decision-making while management headed by the Chief Executive ensures execution of Council's policy, monitoring of 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 E-Local Government system, which is being used on a full-fledge basis by officers of The District Council of Moka, has not only reinforced the governance structure at the Council but also the governance of all Local Authorities which have embraced this digitalisation process for more transparency, accountability and integrity.

Principle 2: The Structure of the Council and its Committees

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. All decisions are taken by Council at its meetings, statutory committees and other committees set up by the Chairperson.

As stipulated in the LGA 2011, the Council meets at an ordinary meeting as often as its businesses may require and at least once every month. Special meetings of the Council may also be convened by the Chairperson for specific matters. The number of meetings held for Council and Committee are highlighted in the Annual Report. All Councillors stand guided by the Standing Orders and Code of Conduct for Councillors, relevant regulations and legislations

The Chief Executive has overall responsibility for the administration of the Council and every Officer is under his responsibility. 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 ensures that Officers of the Council are efficiently and effectively discharging their responsibilities in line with good governance practices and according to the Code of Conduct for public officers and any deviation may entail to disciplinary measures.

2.0 COMMITTEES

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

2.1 COUNCIL MEETING & ATTENDANCE OF MEMBERS

S.N	NAME	DESIGNATION	VILLAGE COUNCIL
1.	Mr. **SOONARANE** Sudhirchandra Mahesh Kumar	Chairperson [Up to the election of DC Chairperson held on 26.12.2024]	Providence
	Mr. **HEEROOA** Ramnarain	Chairperson [As from his election as Chairperson of the Council on 26.12.2024]	St Pierre
2.	Mr. **RAMDUNY** Vageesh	Vice Chairperson [Up to the election of DC Vice Chairperson held on 26.12.2024]	L'Avenir
	Mr. **MANDHUB** Yuganand	Vice Chairperson [As from his election as Vice Chairperson of the Council on 26.12.2024] District Councillor [As from 13-Dec-2024]	Dagotière
3.	Mr. **TEELOKEE** Vijayanan	District Councillor [As from 30-Jan-2023 up to Feb-2025]	Camp Thorel
	Mr. **JEETUN** Premode	District Councillor [As from 14-Feb-2025]	Camp Thorel
4.	Mr. **SONESING** Anandev	District Councillor [As from 26-Nov-2020 up to Dec-2024]	Dagotière
3.	Mr. **RAMJEE** Ravi	District Councillor [As from 26-Nov-2020]	Dubreuil
4.	Mr. **NIRSIMLOO** Oomesh	District Councillor [As from 21-Sept 2023]	Espérance

S.N	NAME	DESIGNATION	VILLAGE COUNCIL
5.	Mr. **RAMDUNY** Vageesh	District Councillor [As from 25-Nov-2020 up to May 2025]	L'Avenir
	Mr. **KHOYRATTEE** Tabrez Hussein	District Councillor [As from 02-Apr-25]	L'Avenir
6.	Mr. **RAMKHALAWON** Chatan Anand	District Councillor [As from 26-Nov-2020 up to Dec-2024]	La Laura Malenga
	Mr. **JEETUN** Toolsee Dave	District Councillor [As from 24-Dec-2024]	La Laura Malenga
7.	Mr. **POORUNDERSINGH** Dhiraj	District Councillor [As from 25-Nov-2020]	Melrose
8.	Mr. **GOLAM** Chandradath	District Councillor [As from 26-Nov-2020 up to Dec-2024]	Moka
	Mr. **SEENAUTH** Chandradutt	District Councillor [As from 20-Dec-2024]	Moka
9	Mr. **SEEBURUN** Ravi Shankar	District Councillor [As from 26-Nov-2020 up to Dec-2024]	Montagne Blanche
	Mr. **MAURACHEEA** Vishal	District Councillor [20-Dec-2024]	Montagne Blanche

The Council had 18 sittings for the Financial Year 2024-2025

2.2 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 upon recommendations made by the Procurement Committee.

Every decision taken is reported at the subsequent Council meeting as stipulated in the Local Government Act.

The Executive Committee Members are appointed by the Chairperson and consisted of the following members for the period 01 July 2024 to 30 June 2025

Members for the Executive Committee for period July 2024 to December 2024

SN	Name	Designation
1	Mr. SOONARANE, Sudhirchandra Mahesh Kumar, M.S.K.	Chairperson
2	Mr. RAMDUNY, Vageesh	Vice-Chairperson
3	Mr. GOLAM, Chandradath	Member
4	Mr. RAMJEE, Ravi	Member
5	Mr. SEEBURUN, Ravi Shankar	Member
6	Mr. GOODUR Yash	Member
7	Mr. SOOBEN Moganarden	Member

The Executive Committee had **24** sittings for period July 2024 to December 2024

Members for the Executive Committee for period January 2025 to June 2025

SN	Name	Designation
1	Mr. HEEROOA, Ramnarain	Chairperson
2	Mr. MANDHUB, Yuganand	Vice-Chairperson
3	Mr. JEETUN, Toolsee Dave	Member
4	Mr. POORUNDERSINGH Dhiraj	Member
5	Mr. SEENAUTH, Chandradutt	Member
6	Mr. MAURACHEEA, Vishal	Member
7	Mr. GHOORAH, Udaye Kumar	Member

The Executive Committee had **24** sittings for period January 2025 to June 2025

2.3 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.

Members for the Public Infrastructure Committee for period January 2025 to June 2025

SN	Name	Designation
1	Mr. HEEROOA Ramnarain	Chairperson
2	Mr. MANDHUB Yuganand	Vice-Chairperson
3	Mr. JEETUN Premode	Member
4.	Mr. JEETUN Toolsee Dave	Member
5	Mr. POORUNDERSING Dhiraj	Member
6	Mr. SEENAUTH Chandradutt	Member
7	Mr. KHAN Abdool Naeem	Member
8	Mr. GHOORAH Udaye Kumar	Member
9	Mr. SOOBEN Renganarden	Member

The Public Infrastructure Committee had 3 sittings for the financial year 2024/2025.

2.4 PUBLIC HEALTH COMMITTEE

The Public Health Committee dealt with the management of markets and fairs, hawkers, sanitation and other environmental issues.

Members for the Public Health Committee for period July 2024 to December 2024:

SN	Name	Designation
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, M.S.K	Member
6	Mr. GOODUR Yash	Member
7	Mr. GHOORAH Udaye Kumar	Member
8	Mr. TEELOKEE Vijayanan	Member
9	Mr. RAMKHALAWON Chatan Anand	Member

The Public Health Committee had **3** sittings for the financial year 2024/2025.

2.5 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) District 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 comprised of the following members for period July 2024 to December 2024:

Members for the Permits and Business Monitoring Committee for period July 2024 to December 2024

SN	Name	Designation
1	Mr. SOONARANE, Sudhirchandra Mahesh Kumar, M.S.K.	Chairperson
2	Mr. GHOORAH, Udaye Kumar	District Councillor as Member
3	Mr. DIDORALLY, Mohammad Zakheer Hussein	District Councillor as Member
4	Mr. MULLOO Tejnath Kiran	District Councillor as Member
5	Mr. SONESING, Anandev	District Councillor as Member
6	Mr. RAMANJOOLOO, Ghovadarajah Naidoo	Chief Executive, Member
9	Mr. J. SUDDUL	Head, Land Use and Planning Department, Member
10	Mr. SOOKUN, Aumrajsingh	Head Public Infrastructure Department, Member
11	Mr. LOBIN, Jaykrishna	Chief Health Inspector, Member

The Permits & Business Monitoring Committee had **27** sittings for period July 2024 – December 2024

Members for the Permits and Business Monitoring Committee for period January 2025 to June 2025

SN	Name	Designation
1	Mr. HEEROOA Ramnarain	Chairperson
2	Mr. JEETUN Premode	District Councillor as Member
3	Mr. GHOORAH, Udaye Kumar	District Councillor as Member
4	Mr. SOOBEN Renganarden	District Councillor as Member
5	Mr. GOODUR Nirendar	District Councillor as Member
6	Mr. RAMANJOOLOO, Ghovadarajah Naidoo	Chief Executive, Member *(Up to 22.01.2025)*
	Mr. GOPAUL Dheeraj	Chief Executive, Member *(As from 23.01.2025 to 08.06.2025)*
	Mr. NURSING, Rishi Kumar	Chief Executive, Member *(As from 06.06.2025 to date)*
7	Mr. J. SUDDUL	Head, Land Use and Planning Department, Member *(Up to 07.04.2025)*
	Mr. CUNDASAMY Yogesha Naidu	Head, Land Use and Planning Department, Member *(As from 28.04.2025 – 27.05.2025)*
	Ms. Mansha SHAM	Ag. Head, Land Use and Planning Department, Planning and Development Officer, Member *(As from 08.04.25 to 27.04.2025) and (As from 11.06.25 to date)*
8	Mr. SOOKUN, Aumrajsingh	Head Public Infrastructure Department, Member *(Up to 16.12.2024)*
	Mr. SEETUL, T. Kumar	Civil Engineer/Ag. Head, Public Infrastructure Department, Member *(As from 17.12.2024 to 08.06.2025)*
	Mr. RAMRECHA, Ravish	Ag. Head, Public Infrastructure Department, Member *(As from 09.06 2025 to date)*
9	Mr. LOBIN, Jaykrishna	Chief Health Inspector, Member *(Up to 09.03.2025)*
	Mr. MAUNICK, Chuttrajee Kumar	Chief Health Inspector, Member *(As from 10.03.2025 to date)*
	Mr. LUCHMUN, Rabind	Ag. Chief Health Inspector, Member *(As from 22.04.2025 to 15.05.2025)*

The Permits & Business Monitoring Committee had **25** sittings for period January 2025 – June 2025

2.6 PLANNING MONITORING COMMITTTEE

The Planning Monitoring Committee has been constituted to review and monitor complaints pertaining to buildings or planning matters.

SN	Name	Designation
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	Mr. NIRSIMLOO Oomesh	Member

Two (2) meetings were held during the financial year 2024/2025

2.7 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 and subsequent directives issued by the Public Procurement Office.

Recommendations of the Procurement Committee where the total value of the Procurement is above Rs 100,000 are referred to the Executive Committee for approval.

Any Procurement of goods and services by a local authority shall be determined by a Procurement committee composed of:

(a) The Chief Executive or his Deputy

(b) The Financial Controller or his Deputy

(c) One Senior officer in charge of a department other than that of the Chief Executive or the Financial Controller

There have been **65** sittings of the Procurement Committee during the financial year 2024-2025.

3.0 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:

- **Safety and Health Committee**

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

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

The Safety and Health Officer (SHO), has the duty to inform the employer about the potential dangers which he identified in order 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 yield positive results, make the workplace a safer, healthier and a more productive place.

During the year 2024/2025, the Safety and Health Committee met six (6) times to discuss on preventive measures in order to minimize risk at work. Representatives of Employees who sat in Committee have expressed their recognition to the importance of the Committee meetings. The appropriate personal protective equipment have been distributed to all concerned employees during the period. The SHO played an important role for twenty-two (22) premises occupied by the Council in obtaining or renewing their Fire Certificates from 01 July 2024 to 30 June 2025.

- **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 when 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).

✓ Community Disaster Response Program

Community Disaster Response Program (CDRP) 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.

During the period July 2024 to June 2025, the LEOC has been activated as follows:

Activated on	Event
25 - 27 Feb 2025	Cyclone Garance
30 April 2025	Torrential Warning

• 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.

Principle 3: Appointment Procedures

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

Principle 4: Duties, Remuneration and Performance

As per Section 24 of the Local Government Act 2011, as amended, the duties of a Councillor are to act with reasonable care and diligence in the 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.

Each Councillor ensures that no decision or action is taken that places his interests in front of the interests of the Council. The Council operates a process whereby each Councillor is required to disclose any actual or potential conflict of interest.

Remuneration of Councillors for period July 2024 – June 2025

	Number	Total Remuneration (MUR)
Chairperson	1	895,255
Vice Chairperson	1	388,760
District Councillors	15	3.764,306
Village Councillors	144	10,777,894
Total		**15,826,215**

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

Principle 5: Risk Governance and Internal Control

The Council at all levels from decision-making and in the management of the administrative matters ensures a robust system of risk management at all level of processes and maintains a sound internal control system within a good governance framework.

The use of the Council Project Management has rendered the processes more transparent with reinforced control.

Principle 6: Reporting with Integrity

The Council is presenting its Annual Report 2024/2025 which 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.

Principle 7: Audit

7.1 Internal Audit

The Council has an internal which is effective and functions independently. The Principal Internal Control Officer ensures that the Council is efficiently operated 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 malpractices, and ensures reliability of financial and operational processes.

7.2 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 Council 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 should advise the Accounting Officer on:

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

The Audit Committee has the responsibility to:

- Conduct any investigation
- Respond to issues/reports raised by the Audit Report and Internal Audit

Composition of the Audit Committee

Name	Designation	
Mr K A Thagalee	Chairperson	Assistant Chief Executive
Mr D Nuckcheddy	Member	Assistant Chief Executive
Mr R Luchmun	Member	Principal Health Inspector
Miss P Munrakhun	Secretary	Clerical Officer

For the Financial year 2024-2025, 6 meetings of the Audit Committee were conducted.

7.2 External Auditors

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

The Director of Audit shall after receipt of the approved Annual Report under Section 136(2), submit within 10 months of the close of the financial year, the Annual Report to the Council and to 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.

Principle 8: Relations with The Public and Key Stakeholders

The Council operates an open line of communication 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 Councils and the District Council. Also, there are regular updates on the website, regular meetings with socio cultural organisations, ONG, private sector, and the civil society.

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

PART IIII- PERFORMANCE OF DEPARTMENT, SECTIONS AND VILLAGE COUNCIL

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 at the Council. It ensures the efficient and effective delivery of HR services to all Officers.

The Human Resource Management Section deals with all industrial relation, staff discipline, appointments and retirement of Council's employees.

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

The District Council of Moka has on establishment 532 employees including staff, manual grade, and part-time employees.

DEPARTMENT	TOTAL NO. EMPLOYEES IN POST AS AT 30.06.2025	MALE	FEMALE
Administration	214	150	64
Finance	**7**	**4**	**3**
Public Infrastructure	**114**	**103**	**11**
Land Use and Planning	**11**	**10**	**1**
Public Health	**153**	**147**	**6**
Welfare	3	0	3
Part Time Employees	30	10	20
TOTAL	532	424	108

(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 subsequent implementation of measures following decisions taken.

During Financial Year 2024/2025, the following Committees have been held:

<table>
<tr><th>Committees</th><th>No. of Meetings held during Financial Year 2023/2024</th></tr>
<tr><td>Council Meeting</td><td>18</td></tr>
<tr><td>Executive Committee</td><td>48</td></tr>
<tr><td>Permits and Business Monitoring Committee</td><td>52</td></tr>
<tr><td>Procurement Committee</td><td>65</td></tr>
<tr><td>Planning Monitoring Committee</td><td>2</td></tr>
<tr><td>Public Health Committee</td><td>3</td></tr>
<tr><td>Ad Hoc Finance Committee</td><td rowspan="3">NIL
Matters taken in the Council Meetings</td></tr>
<tr><td>Public Infrastructure Committee</td></tr>
<tr><td>Welfare Committee</td></tr>
</table>

(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 **2024/2025**, 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 FY 2024/2025

- Random check Cash and Cheque collection /deposit to bank.
- Special Instruction Form for changes to Payroll for Councillors
- Sample check of Overtime/Allowances/salaries/Deductions
- Random check of payroll/inventory store on EBIZ system/MOLG system.
- Movement book/odometer reading
- Special Instruction Form from HR for payroll transactions
- End of Year Bonus 13th & 14TH Month
- Refund of yearly unutilized Sick Leaves
- Verified amount payable for Bank Sick leaves/Vacation Leave upon retirement/Long Service Increment
- Annual increment/Compensation/Interim Allowance/Uniform allowance/Differed Increment/Long Service Increment
- Audit Passage benefits/Assignment of duties/Car loan computations before payment
- Examine Leaves records relating to retirement benefits & Compasionate Allowance computations before onward submission to LGSC
- New Appointment/Transfer/Resignations
- Attend Board of Survey on inventory of store
- Assist in the opening of tender box /E-procurement Platform
- Team work for verification of procurement tender files with list of projects on E-Local Government system
- Vetting of car loan agreement
- Verification of Project Creation Forms /Project change request form

- Verification of payments using the in-house E-Local Government system
- Using E-Local Government system to view photos of all capital projects & minor works to get an overview of the implementation of the projects from handing over of site up to completion of work.
- Site Visit on Capital Projects and Physical Check on a sample basis on material assets purchased
- Random Check on Issue of Electric Materials (Led Lantern)to street Lighting Section
- Random check in Sub Hall to verify validity date of Fire Certificate/Fire Extinguisher/Fire Alarm System
- Audit Working Papers documented and submitted to National Audit Office
- Post Audit of village council records: Cash Book /Vote Ledger /Bank Reconciliation
- Verified Log Book Diesel
- Query Consumption of Fuel & Oil for brush cutters for mowing purposes & for Cemetery & Environment
- Advertising and Publicity fees
- Sample Check Burial /Crematorium fees
- Reconciliation Project Creation Form with E-Local Government system
- Drawing of Lots Exercise for Market/Fair
- Application for BLP verified randomly.
- Special Instruction Form for Penalty Fees prior to issue of BLP
- Random check Refund of Deposit/Rental of Multipurpose Hall/Recreational Centre
- Attend disciplinary committees /departmental board/audit committee
- Attend Board of Survey for Scrap metals/used tyres/unserviceable IT Equipment
- Drafting reports on Audit Findings/update of Risk Register
- Special Assignment / Inquiry by Chief Executive
- Follow up on National Audit Office /Audit Committee

(4) **INFORMATION TECHNOLOGY SECTION**

The Information Technology Section falls under the Administration Department. It is managed by the IT Officer/Systems Administrator who is assisted by an Assistant IT Officer.

The IT Section is responsible mainly for the proper management, physical/logical security aspects, and smooth running of the computer systems of the District Council and its remote sites.

IT Systems used by Staff

The following online IT Systems are actually being used by staff of the Council in view of providing a better service to the public at large.

- E-Local Government System – for better management/follow-up of projects and incoming/outgoing correspondences through the Council Project Management module, commonly known as CPM. This module enables users to create their projects online, maintain them efficiently, approve and process payments in real time. It also has an internal mail module which is being used for exchanging correspondences online between staffs of all departments thus reducing printing and paper cost.
- HR/Payroll System – for keeping records of employees and processing of payroll
- Market System – for keeping records of Market Stall Holders including fees and dues
- Finance System – for keeping financial records of all service providers and suppliers and processing of payments / financial management, Inventory & Fixed Assets
- Geographic Positioning System (GPS) – for fleet management, especially monitoring of scavenging services, overtime cost, fuel cost and movement of vehicles
- National Geographic Information System (NGIS) – for management of roads, drains, lighting poles, buildings and assets of the Council

The Council works in collaboration with the following Government ON LINE Systems:

1. **Online Application for Building and Land Use Permit on the National E-Licensing platform of the Economic Development Board (https://business.edbmauritius.org)**

NELS aims to be a single point of entry for application, payment, processing and determination of business- related licenses in Mauritius. The Economic Development Board (EDB) has been mandated by the Ministry of Finance and Economic Development (MOFED) to spearhead the setting up and operationalisation of the NELS to improve the investment and doing business climate in Mauritius.

2. Online Complaint System on the online platform of the Citizen Support Unit (https://www.csu.mu)

The Citizen Support Portal which is an initiative of the Prime Minister's Office, is an online service which allows citizens to directly transmit their requests, share their concerns and ideas with Ministries, departments, parastatals and local authorities through Citizen's Advice Bureaus. They can also keep track of their requests through a ticketing system.

More than just a platform to address individual requests of citizens, the Citizen Support Portal provides the Citizen Support Unit a broader picture of the needs of the population. It therefore enables the Government to allocate resources more efficiently based on the different categories of complaints received in the different regions.

www.csu.mu allows the government to become more citizen-centric with the aim of building a modern and better Mauritius.

3. Land Administration and Valuation Information Management System (LAVIMS)

- Local authorities utilize the platform to manage land, develop plans, and make decisions related to urban growth, zoning, and the issuance of development permits.
- LAVIMS enables Councils to enhance and expedite their services to residents by improving data management and providing digital services.
- LAVIMS helps in managing and maintaining a wide range of local assets, such as roads, drains, and street lighting.
- With integrated datasets, authorities can conduct more thorough data analysis to inform planning and operational decisions.

LAVIMS supports a transition towards more innovative and digitalized services, improving the overall experience for citizens.

4. **The e-procurement System**

The e-procurement is a web-based application, hosted at the Government Online Centre, that enables public bodies and suppliers to electronically conduct procurement proceedings. The e-procurement platform covers every stage from the identification of a requirement, through the tendering process, to award of the contract. The system is a means to curb malpractices and promote fair competition from both local and international bidders.

5. **Application for Digital Certificate on Mausign Web Site**

Digital Certificates are used for secure e-procurement applications to ensure authentication, integrity, and non-repudiation of electronic records. Application for Digital Certificate are made on line on the Mausign web site with the user identification

Ongoing Support & Maintenance with government on line system and Maintenance Team Leal Communications and Informatics Ltd (LCI)

The IT Section:

- Requests for creation of new access login for new users on eproc, LAVIMS, EDB
- Reset of password or account lockouts in LAVIMS
- Reset of Password for la mails with LCI
- Requests for Updates or Permissions when staff change in posting or change in roles on EDB and LAVIMS
- e-ticketing for complaints in e-procurement system
- Request for support from LAVIMS for configuration of PCs with IP Address to access LAVIMS Portal

(5) THE REGISTRY SECTION

The Registry Section is the backbone of the Council where all mails from public and private organizations, NGOs, etc. are being received, registered, and channeled to all concerned departments for replies and implementation through the Chief Executive.

This financial year under review has been marked by a paper-less based operating registry where all correspondences are channeled to the Departments via the E-Local Government system and if any action taken are recorded on the CPM.

(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

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 of the Council.
- preparing the yearly Estimates and yearly Financial Statements for submission to the Ministry and the National Audit Office 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

THE LAND USE AND PLANNING DEPARTMENT

The Land Use and Planning Department is set up under Section 67 of the LGA 2011, as subsequently amended. It consists of 11 Officers namely the Head Land Use & Planning Department, Planning and Development Officer, 2 Planning and Development Inspector, and 7 Planning and Development Assistants. The Land Use and Planning Department is an important department of the Council in ensuring a sound planning development within the legislative framework

FUNCTIONS OF THE PLANNING DEPARTMENT

One of the important functions of the Department is to process applications for Building and Land Use Permit (BLUP), installation of motors/Engines on the NELS platform, and Outline Planning Permission (OPP) on MOLG System (E-Biz) so as to submit 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 along public roads
- 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 and initiate actions complaints and illegal developments;
- To initiate legal proceedings at the level of District Court, Intermediate Court and Supreme Court;
- To advise members of the public on land use matters;
- To represent the Council in meetings at different ministries such as Morcellement Board, Land Conversion Permit, PER/EIA/SEA 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, District Court, Intermediate Court and Supreme Court';
- To process requests for No Objection letters and Zoning Certificates; and
- To carry out surveys and ex-post control.

PROCESSING AND DETERMINATION OF APPLICATIONS

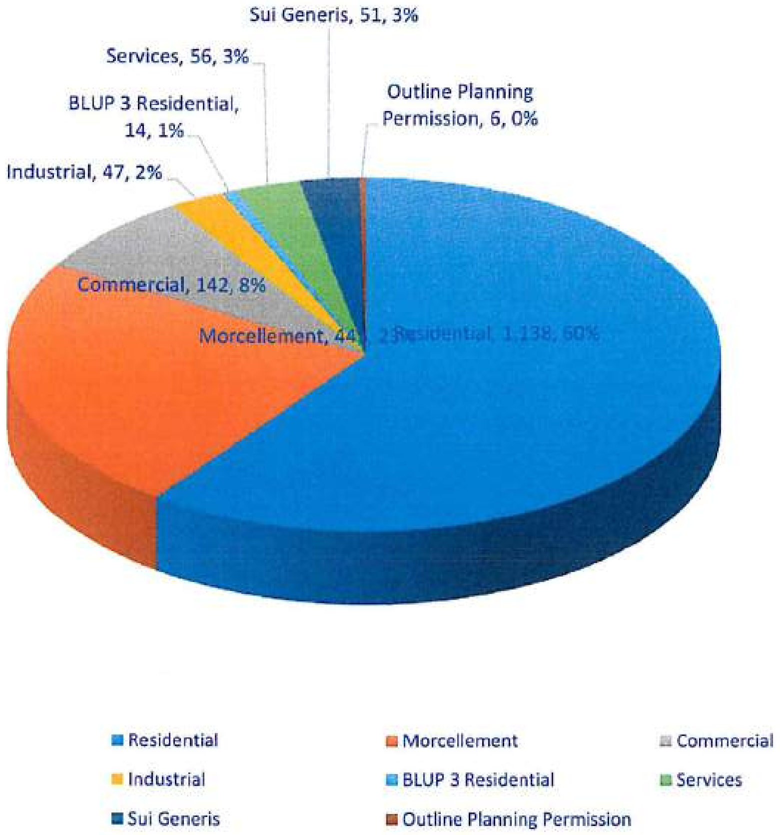
The district development is controlled through GIS technology and now applications are processed using GIS Maps and archiving. This has brought new effectiveness in the administrative and technical processes in dealing with applications. Marked improvement has been noted in handling of documents, archiving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

APPLICATIONS APPROVED / REJECTED

In the year 2024/2025, the Land Use and Planning Department has successfully entertained 1,897 applications for different categories. Details are hereby summarised in the table below.

PERMIT TYPE	CLUSTER	APPROVED	REFUSED	IN PROGRESS	TOTAL
BLUP1	Residential	585	119	434	1,138
BLUP2	Morcellement	206	47	190	443
BLUP3	Commercial	41	34	67	142
	Industrial	13	16	18	47
	Residential	5	4	5	14
	Services	27	5	24	56
	Sui Generis	19	14	18	51
	Outline Planning Permission	3	3	0	6
	Total	**899**	**242**	**756**	**1,897**

Percentage of Application Received during Financial Year 2024-2025



1.14 THE PUBLIC INFRASTRUCTURE DEPARTMENT

The Public Infrastructure Department (PID) plays a crucial role 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 district, including Motorways and Main Road;
- Maintenance of Traffic Signs and Road marking, 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 Head, Public Infrastructure Department is responsible for the overall management of staff and projects.

The Head Public Infrastructure Department and Chief Inspector of Works advise the Council on engineering matters, 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 in ensuring a proper infrastructure to the inhabitants.

Capital Projects

Capital Projects undertaken by the Public Infrastructure Department during the financial year 2024/2025 are listed as hereunder.

CAPITAL PROJECTS FOR FINANCIAL YEAR 2024/2025

SN	PROJECT NAME	PROJECT VALUE (Rs.)
1	Extention of Building at Ground Floor and First Floor at Moka Multipurpose Hall to Accommodate a Kitchen and Toilet Block	1,500,000.00
2	Construction of Mini Soccer Pitch at L'Avenir	1,500,000.00
3	Completion of Mini Soccer Pitch, Recreational Shelter, Fencing and Site Work at Cité Firinga, L'Assurance, Dagotiere	3,800,000.00
4	Construction of Sports Complex at L'Esperance	3,000,000.00
5	Construction of Sub Hall at Alma	5,000,000.00
6	Upgrading of Football Ground, Village Hall and Amenities at Saint Julien D'Hotman	5,200,000.00
7	Mini Soccer Pitch & Lighting and Health Track & Embellishment and Upgrading of Children Playground, Montagne Blanche	3,000,000.00
8	Construction of New Roads with Premix Asphalt 2024	5,750,000.00
9	Resurfacing of Roads with Premix Asphalt 2024	17,250,000.00
10	Purchase of Street Lighting Lanterns 2024	11,500,000.00
11	Creation of Green Space and Health Track at Sub Hall Upper Dagotiere	2,500,000.00
12	Construction of Parking Area at Sub Hall Upper Dagotiere	1,000,000.00
13	Construction of Incinerator at Quartier Militaire	20,000,000.00
14	Multipurpose Building at Montagne Blanche (One Stop Shop)	30,000,000.00
15	Construction of Gentilly Bridge at Moka	44,900,000.00

Construction of Drains

The Council is facing the impacts of climate change, which is posing significant challenges to the environment, the economy, and communities.

This phenomenon has led to more intense and unpredictable rainfall thus causing floods with its related damages and consequences.

In response to this reality, The Council has undertaken construction and improvement of drainage systems which are essential to mitigate these impacts. These new drains are designed not only to evacuate water but also to promote a sustainable environment. The Council has also undertaken regular cleaning and desilting of rivers over to improve the flow of water in rivers, canals and water course in response as a preventive measure to the floods.

Some highlights of Drain Projects are listed below:

SN	COMPLETED / ONGOING PROJECTS 2024-2025
1	CONSTRUCTION OF DRAIN AT BOURG STREET, VUILLEMIN QUARTIER MILITAIRE
2	CONSTRUCTION OF DRAIN AT SSR ROAD, DUBREUIL
3	CONSTRUCTION OF DRAIN AT KALIMAYE ROAD, DUBREUIL
4	CONSTRUCTION OF DRAIN AT SAVANNAH ROAD, VALETTA, DAGOTIERE
5	CONSTRUCTION OF BRIDGE AT ZILFA ROAD, ST JULIEN DHOTMAN
6	UPGRADING OF CANAL RAVIN, SAINT PIERRE
7	ABSORPTION DRAIN AT PROVIDENCE

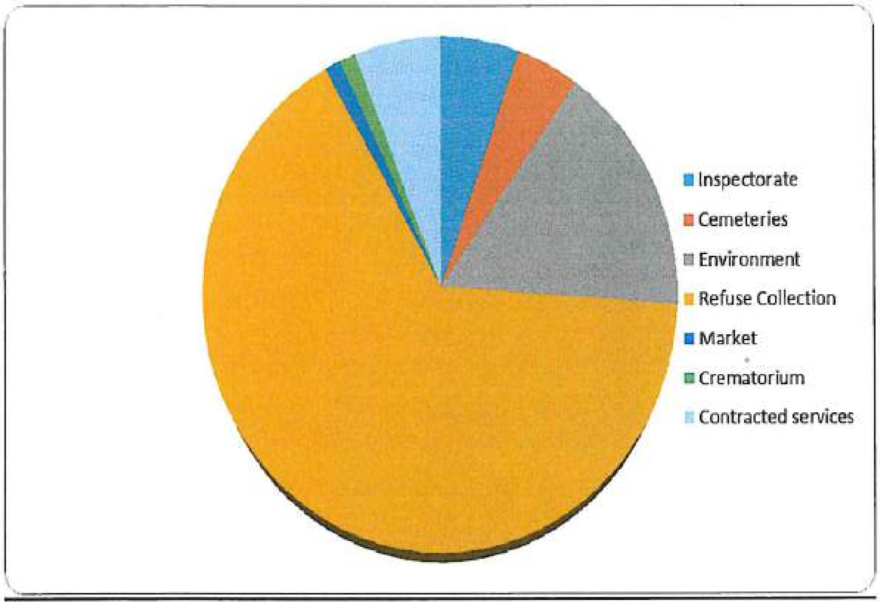
1.15 THE PUBLIC HEALTH DEPARTMENT

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

The main duties of the Public Health Department are:

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

1. Department Manpower



2. Refuse Collection Service

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

An evening service is being provided in the Central Business Area of St. Pierre on a thrice weekly basis so as to reduce the workload and time for collection of waste due to heavy traffic in the morning.

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

Field supervisor - 7
Refuse Collectors- 103
Lorries – 16 (6 tippers & 10 compactors)

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

3. Cleaning of Roadsides

The Council has a duty to ensure that the roadsides in the District are clean and tidy. All the roads are swept on a weekly basis.

BEFORE

AFTER

4. Environment Team

As from May 2024, 43 General Workers were posted at the Health Department and they joined the Environment team. They were posted in all the 16 villages for cleaning and mowing works along roadsides, on roundabouts, as well as all green spaces vested to this Council, including Health Track, and Recreational Parks.

MAURI FACILITIES MANAGEMENT CO. LTD

The Mauri-Facilities Management Co Ltd, a private company (a subsidiary of Landscope Mauritius) has deployed 50 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.

The District Council of Moka has a rural road network of 297 km.

Previously, weed control on roadsides was being done by brush cutters with a high cost and sometimes without being able to give a 100% coverage of the district area.

Thus, in order to control the weeds and keep the roadsides in a maintained state at all time, Council decided to adopt a mechanical spraying system.

Council purchased a tipper lorry with covered basket ; and a water tank of capacity 1000 litres was fitted in, with pump and accessories.

Herbicides are purchased through tenders and all villages are serviced at a frequency of each three months.

5. Market and Fair

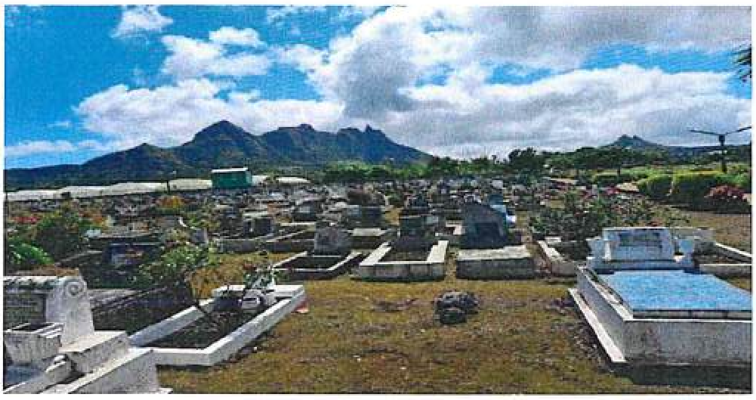
The Council is responsible for the management of four (4) market/ fairs which are situated at Quartier Militaire, Montagne Blanche, Moka, and Saint Pierre, as follows:

Market/ Fairs	Days of operation	Items offered for sale
Saint Pierre Market Fair	Wednesdays & Sundays Haberdashery section(7 days basis)	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 upgrading 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.

6. Cemeteries, Cremation Grounds, and Crematoria



Circonstance Cemetery, Saint Pierre

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

The cemeteries are situated at:

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

Total number of burials carried out for year 2024/2025: **175**

Alma Cemetery has been extended over an area of 5 acres of land and following its extension, some burials have already been effected thereat.

Cremation ground

Wooden Pyre, Vuillemin

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 incinerations carried out for year 2024/2025 : **171**

Number of burials effected for the year 2024/2025: **175**

A new crematorium has already been constructed at Alma cemetery and some minor works are being awaited pending its operation.

Alma Crematorium

7. Rodent Control

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

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

Approximately 900 kg of rodenticide were used during for year 2024/2025. The campaign of rodent control was intensified this year following the propagation of cases of Leptospirosis over the island

8 . Cleaning of wastelands

It is Council's policy to carry out frequent surveys of all barelands found within the limits of the Council and to take appropriate action. Survey which was 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**

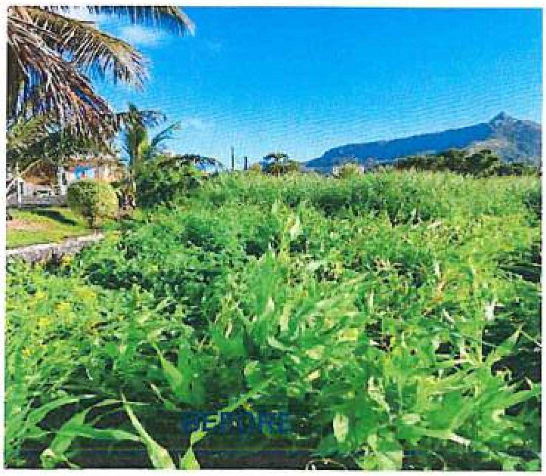
Eyesore abatement notices were served at regular intervals upon known owners as per the Environment Protection Act 2022 and The Environment Act 2024, requiring them to clean and maintain their respective plots of land.

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

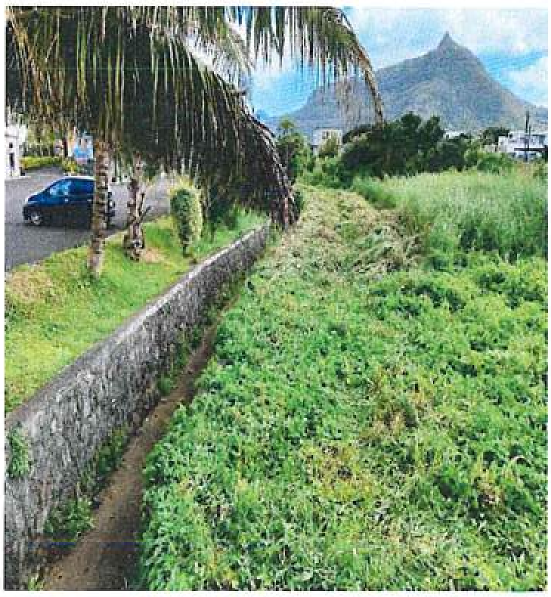
1578 barelands of unknown owners were cleaned by in-house labour. Priority was given to barelands found within a radius of 200m in residential areas. The cleaning campaign for bareland was intensify due to the propagation of Dengue Fever.

Distribution of 20,000 pamphlets was also effected to sensitize the inhabitants on the causes and prevention measures to tackle the problems of Dengue Fever.

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



BEFORE



AFTER

Saint Pierre Traffic Centre

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

10. Public Toilets

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

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

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

11. Environmental Activities

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

12. Bulky waste Campaign

Bulky Waste Campaign was carried out during the months of November to December 2024 and May/June 2025. 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: **156 and a total amount of 682 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: **6400**

13. Waste Data

No of trips of wastes collected and conveyed to Transfer Station: **6765**

Volume of Waste generated: **23,000 tons (Approx)**

The average volume of waste generated per person per day for year 2024/2025 is approximately 1.3 kg.

Cemetery

New Incinerator at Alma

At Alma Cemetery, the installation of a new incinerator has been completed and the commissioning is scheduled accordingly. Additionally, at the Circonstance Cemetery, the demolition and construction of a new covered pyre have been done to ensure proper and safe facilities for the community.

New Incinerator at Alma Cemetery and Covered pyre at Circonstance Cemetery

1.16 THE WELFARE DEPARTMENT

The Welfare Department is responsible for organizing social, cultural, civic, and sports activities, as well as managing and maintaining sports infrastructure within the District Council's jurisdiction, for the benefit of the local population.

The Council has begun expanding its welfare initiatives to meet the growing needs and expectations of the community. New areas of intervention are being developed, including environmental protection campaigns and outreach programs addressing various social issues such as road safety, poverty alleviation, drug and substance abuse, and domestic violence. Efforts also include initiatives like promoting women's entrepreneurship as part of broader poverty alleviation strategies.

SERVICES PROVIDED BY THE WELFARE DEPARTMENT

1. *Maintenance of Playfields, Green Spaces (Children Playground) and Leisure Parks*

The Council is actually responsible for the maintenance of 17 football grounds, 35 children gardens and 12 volleyball pitches, 4 jogging tracks mainly found at Ripailles, Melrose, L'Agrément. Football Ground and Camp Thorel.

The Council has also innovated the concept of playgrounds, which are now equipped with synthetic grass and are constructed with modern playfields games.

2. *Reference Library*

The Council has a full fledge modern Reference Library for the region with a collection of over 3000 books in different fields like computer science, medicines, psychology, constructions among others.

It is a comfortable and quiet place to study, read and conduct research works.

Social Halls

The Welfare Department is also responsible for the Management of the following Multipurpose Halls:

- Professor J. Baguant Hall
- Petit Verger Multipurpose Hall
- Lower Dagotière Village Council Multipurpose Hall
- Camp Samy Hall
- Bois Chéri Recreational Center
- Alphonse Recreational Center
- Circonstance Sub-Hall

These halls are usually put at the disposal of the public for wedding ceremonies and receptions against payment of fees to the Council and for activities of Senior Citizens and Women's' Association and leisure activities at a reduced cost and affordable as per Council's policy. Moreover, social halls are provided free of charge to government institutions for holding of official functions and seminars.

3. Gyms & Physical Exercise Classes

Zumba/Yoga classes have been introduced in all Village Councils for the benefit of the inhabitants.

Professional gym equipment have been provided in Village Councils where an instructor provides training and assistance to the inhabitants.

4. Other Services Provided

1. Logistics supports such as flags/ chairs, tents and tables are provided to NGO's, Religious Organizations. Moreover, a financial grant is allocated to religious bodies as a symbolic contribution of the Council.
2. Entertain distress cases i.e. fire cases or flood etc.
3. The District Council Bus also put at the disposal of Associations, Groups and Senior Citizens for their outings.
4. Grants are being given to sports organizations as an incentive for the promotion of sports such as badminton, football, volleyball in the community.

SOME MAJOR ACTIVITIES ORGANIZED BY THE COUNCIL IN 2024-2025

SN	Month	58 Event
1	August 2024	Task Force Ganesh Chaturthi, Shri Venkateshwara Pooja and Govinden – Cheque Remittance Ceremony to Associations Inauguration of L'Avenir Sports Complex
2	September 2024	No activities were scheduled due to General Elections
3	October 2024	
4	November 2024	
5	January 2025	Regional Task Force - Cavadee Cheque Remittance Ceremony to Associations Task Force Maha Shivaratree Cheque Remittance Ceremony to Associations
6	February 2025	Food Distribution in connection with Maha Shivaratree in District Council Yard for 1 week
7	March 2025	Independence Day – Flag Raising Ceremony at District Council of Moka - Distribution of juice and cake to school in vicinity of council Task Force Ougadi Grant to parishes for 40 heures

INAUGURATION OF THE SPORTS COMPLEX OF L'AVENIR

The District Council of Moka inaugurated a sports complex on 03 August 2024 in L'Avenir, a modern facility for the residents. The Sports Complex consists of different amenities such as:

- a Football ground (The Fencing of the Football ground, boundary wall, the construction of the gradin and the renovation of an existing volleyball pitch)
- a Mini Soccer Pitch
- a Petanque Court
- a Health Track
- a Green Space
- Renovated Village Hall (also has the Community Health Centre at its Ground Floor and at the First Floor has a recreational area with indoor games)
- a new Village Hall Building (which is separated by a shelter and consists of a ground floor which will be used for meetings and social activities. The first floor has a gym and will be used for the dispensing of yoga and Zumba classes)
- Covered Parking and Podium
- Children's Garden

This sports complex provides a true gathering point for the community promoting social interaction and welfare of the residents.

Mini-Soccer Pitch at L'Avenir

Village Hall at L'Avenir

WELCOMING PILGRIMS OF MAHASHIVARATREE AT THE DISTRICT COUNCIL YARD

The District Council of Moka during the past years has been receiving pilgrims at Quartier Militaire.

In February 2025, this tradition has been upheld in welcoming the Pilgrims going the Ganga Talao and back to their respective regions. 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 in thousands through the District Council of Moka yard include those from Moka as well as from villages found in other Districts.

Family Fun Day - Moka Sports Festival

The Council organised a family fun day on 28 September 2024 at the Quartier Militaire Stadium in the context of the Moka Sports Festival

The kick start of the activity for the day begun with a defile of athletes bearing the Flambeau starting from the Head Office of the District Council of leading to the Quartier Militaire Stadium. This activity involved the participation of thousands of residents regrouping all age categories.

A mini cultural show and entertainment activities were organised to the satisfaction of all participants.

1.17 GENDER POLICY STATEMENT OF COUNCIL

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 Council is committed to the principles of gender equality.

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 representation 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	TOTAL NO. EMPLOYEES IN POST AS AT 30.06.2025	MALE	FEMALE
Administration	214	150	64
Finance	7	4	3
Public Infrastructure	114	103	11
Land Use and Planning	11	10	1
Public Health	153	147	6
Welfare	3	0	3
Part Time Employees	30	10	20
TOTAL	**532**	**424**	**108**

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

1.18 VILLAGE COUNCILS

As per Section 6 of the LGA 2011, as amended, 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. The functions of the Village Council as laid down in Section 51 of the LGA 2011, as amended, among others include the:

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

There are 16 Village Councils under the jurisdiction of The District Council of Moka. Each Village Council has nine Councillors, among whom is elected a Chairperson, Vice-Chairperson and a District Councillor to represent the Village Council at the District Council level commonly known as the District Councillor. Except for The Village Council of Saint Pierre which has two District Councillors.

The list of Village Councillors is at Annex 1.

Each Village Council is allocated a budget estimates to achieve the objectives set and the total budget estimates for the 16 Village Councils for the year 2024-2025 was **Rs 5,400,000.**

(i) **Activities**

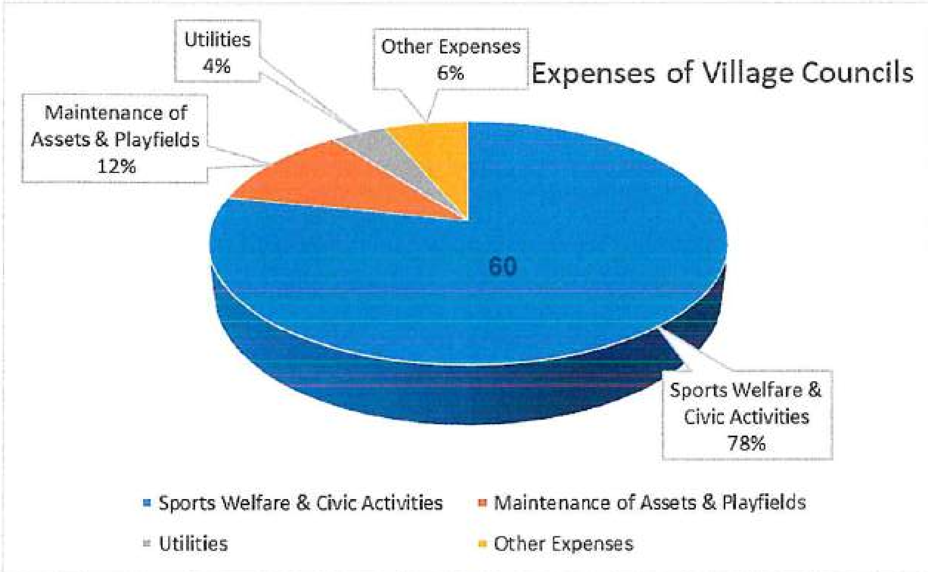
Major activities have been organised at each Village Council level namely football competitions, domino/carom tournament, pétanque competition, cultural shows and medical check-up, blood donation function. Senior Citizens Lunch/Gathering were organised by the Village Councils and Christmas celebrations were organised to the satisfaction of the Children of the Village Councils.

Clean-up Campaign was organised at the level of Village Council engaging all Residents on-board to promote cleanliness in their respective villages. Culinary activity and quiz competition have also been organized for the welfare of the inhabitants.

(ii) Expenses

The details of expenses for year 2024/2025 for the Village Councils are as follows:

Expenses	Amount (MUR)
Sports, Welfare & Civic Activities	4,217,901
Maintenance of Assets & Playfields	611,846
Utilities	223,870
Other Expenses	336,105
TOTAL	5,389,721



PART IV

STRATEGIC DIRECTION 2025/2026/2027

- *Renewal of fleet for an effective and efficient fleet management*
- *Management of Assets in a maintained state*
- *Completion of Major Projects*
- *Maintaining the Environment clean and tidy*
- *Upgrading of Road Infrastructure within the District*

PART V – FINANCIAL PERFORMANCE

4.0 FINANCIAL HIGHLIGHTS

The Council has been authorised to incur expenditure up to a total amount of Rs 390,647,591 for the financial year 2024-2025

The budget has been revised to an amount of Rs 411,600,611.

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 2024-25

The diagram below illustrates the revenue received during the financial year 2024-25

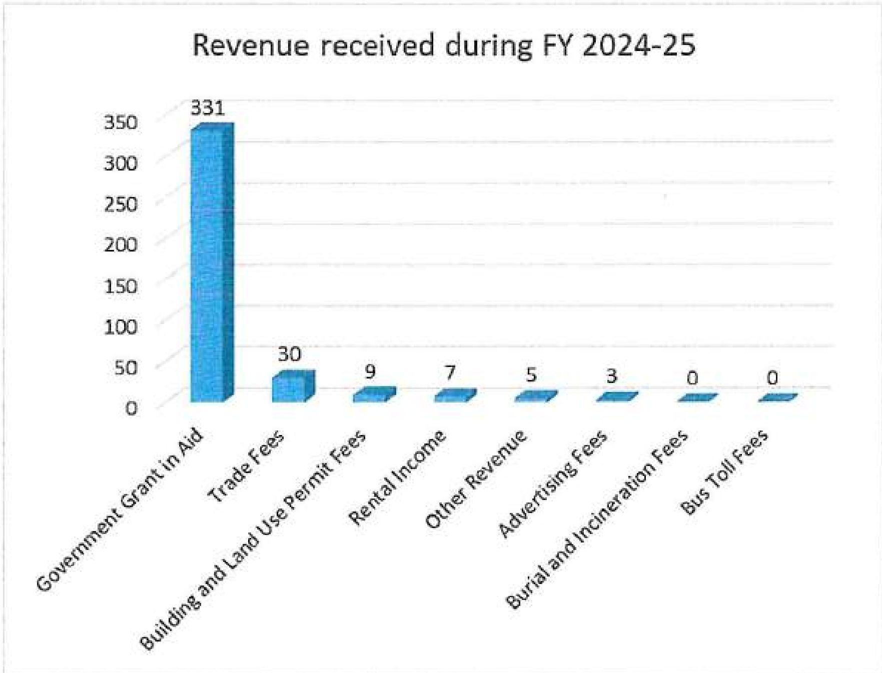


Figure 1: Revenue received during Financial Year 2024-25

EXPENDITURE FOR FINANCIAL YEAR 2024-25

The picture below illustrates the expenditure during the financial year 2024-25

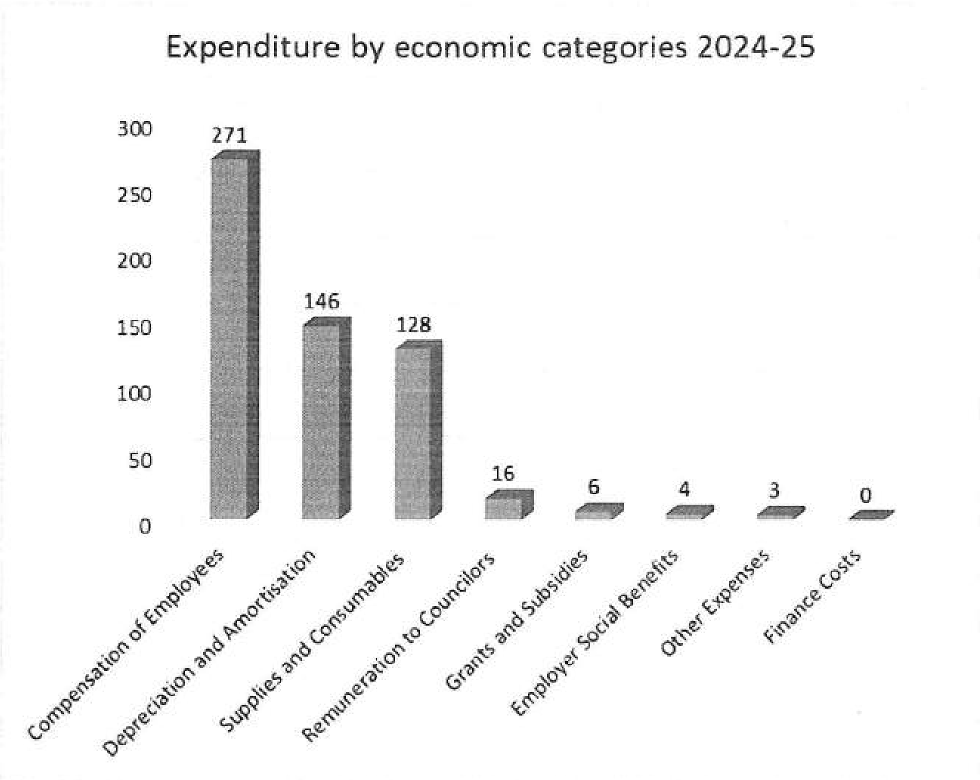


Figure 2: Expenditure for Financial Year 2024-25

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 2024-2025 (MUR)	REVISED 2024-2025 (MUR)	ACTUAL 2024-2025 (MUR)
Government Grant in Aid	286,000,000	286,000,000	325,300,000
Additional Grant in Aid		39,300,000	39,300,000
Trade Fees	31,000,000	25,912,500	31,174,500
Building and Land Use Permit Fees	8,000,000	7,135,543	9,183,279
Rental Income	7,000,000	5,976,983	6,171,093
Advertising Fees	2,500,000	1,760,700	2,600,625
Burial and Incineration Fees	600,000	450,000	439,200
Bus Toll Fees	200,000	180,000	180,000
Other Income	1,300,000	2,602,782	4,571,220
TOTAL	**336,600,000**	**369,318,508**	**418,919,917**

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 2024-2025 (MUR)	REVISED 2024-2025 (MUR)	ACTUAL 2024-2025 (MUR)
ADMINISTRATION AND FINANCE			
Compensation of Employees	64,760,257	71,817,218	71,125,179
Remuneration to Councillors	14,453,834	15,837,037	15,826,214
Goods and Services	11,238,500	12,026,832	9,173,176
Office Computer and Furniture	2,100,000	261,695	261,695
Subsidies/ Grants/ Social Benefits	7,900,000	9,540,754	8,221,418
TOTAL ADMINISTRATION AND FINANCE	**100,452,591**	**109,483,536**	**104,607,683**
PROVISION OF STATUTORY SERVICES & OTHER FACILITIES			
PUBLIC INFRASTRUCTURE DEPARTMENT			
Compensation of Employees	91,152,302	97,450,316	96,961,598
Goods and Services	65,620,000	65,500,142	61,632,235
Office Computer and Furniture	68,980	45,420	45,420
LAND USE AND PLANNING DEPARTMENT			
Compensation of Employees	9,151,218	7,361,589	7,325,863
Office Computer and Furniture			
PUBLIC HEALTH DEPARTMENT			
Compensation of Employees	87,605,371	89,697,492	88,547,524
Goods and Services	17,555,000	20,165,590	18,437,394
Office Computer and Furniture			
WELFARE DEPARTMENT			
Compensation of Employees	4,901,109	5,886,392	5,860,439
Goods and Services	13,396,020	15,421,415	15,021,317
Grant and Social Assistance Benefits	745,000	588,720	588,720
TOTAL PROVISION OF STATUTORY SERVICES AND OTHER FACILITIES	**290,195,000**	**302,117,075**	**294,420,511**
Acquisition of Non -Financial Assets			
TOTAL EXPENDITURE	**390,647,591**	**411,600,611**	**399,028,195**

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 2024-25 as compared to Financial Year 2023-24.

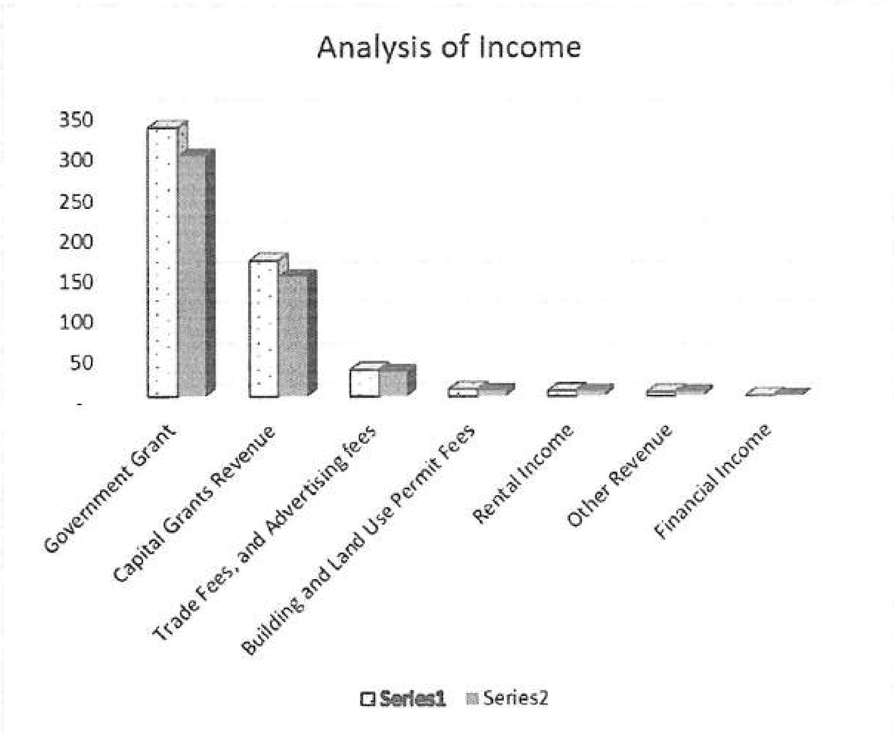


Figure 5: Analysis of Income Financial Year 2024-25 and Financial Year 2023-24

Series1: Yr 2024-25 **Series 1: Yr 2023-24**

The Expenditure Chart below shows the trend in Expenditure in FY 2024-25 as compared to Financial Year 2023-24

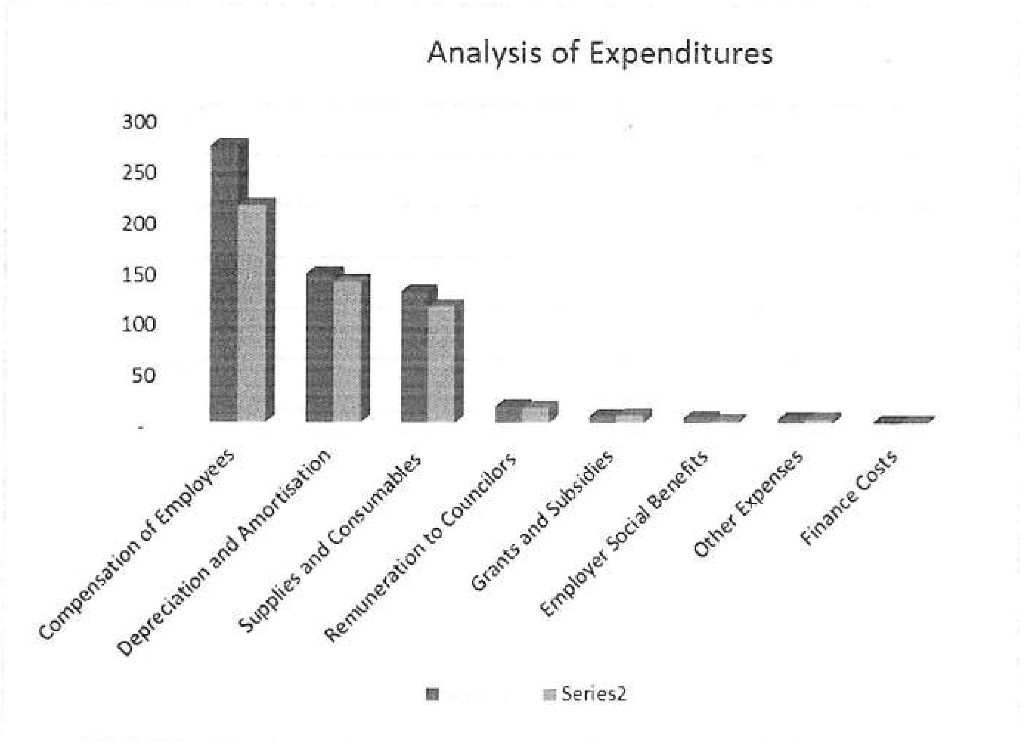


Figure 6: Analysis of Expenditure Financial Year 2024-25 and Financial Year 2023-24

Series1: Yr 2024-25 **Series 1: Yr 2023-24**

4.2 FINANCIAL POSITION STATEMENT ANALYSIS

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

	Financial Year ending 30 June 2025	Financial Year ending 30 June 2024
	MUR	MUR
Current Assets	161,839,852	162,246,991
Non-Current Assets	1,756,804,726	1,770,907,343
TOTAL ASSETS	**1,918,644,578**	**1,933,154,334**
Current Liabilities	66,811,039	56,154,353
Non – Current Liabilities	347,081,969	395,441,844
General Fund	538,899,298	538,899,298
Accumulated Surplus/(Deficit)	312,184580	288,991,141
Revaluation Reserves	653,667,694	653,667,994
TOTAL ASSETS/EQUITY AND LIABILITIES	**1,918,644,578**	**1,933,154,334**
Working Capital	95,028,813	106,092,638
Current Asset Ratio: CA/CL	2.42	2.89
Acid Ratio (CA (exc Inventories) - CL	2.36	2.72

Table 3: Summary of Financial position for Financial Year 2024-25 and Financial Year 2023-24

4.3 CAPITAL EXPENDITURE – ACQUISITION OF NON -FINANCIAL ASSETS

The Council has spent a total amount of Rs 129.1 million on Property, Plant and Equipment including Public Infrastructure for the financial year 2024-25. The amount is categorised as follows:

PROPERTY, PLANT AND EQUIPMENT	FINANCIAL YEAR 2024-25
	MUR
Buildings	20,890,205
Plant, Machinery and Equipment	3,178,511
Motor Vehicles	9,306,975
Electronic Equipment	74,585
Furniture, Fixtures and Fittings	601,115
Public Infrastructures **	55,199,179
Asset under Construction	39,874,579
TOTAL	**129,125,148**

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 2024-25

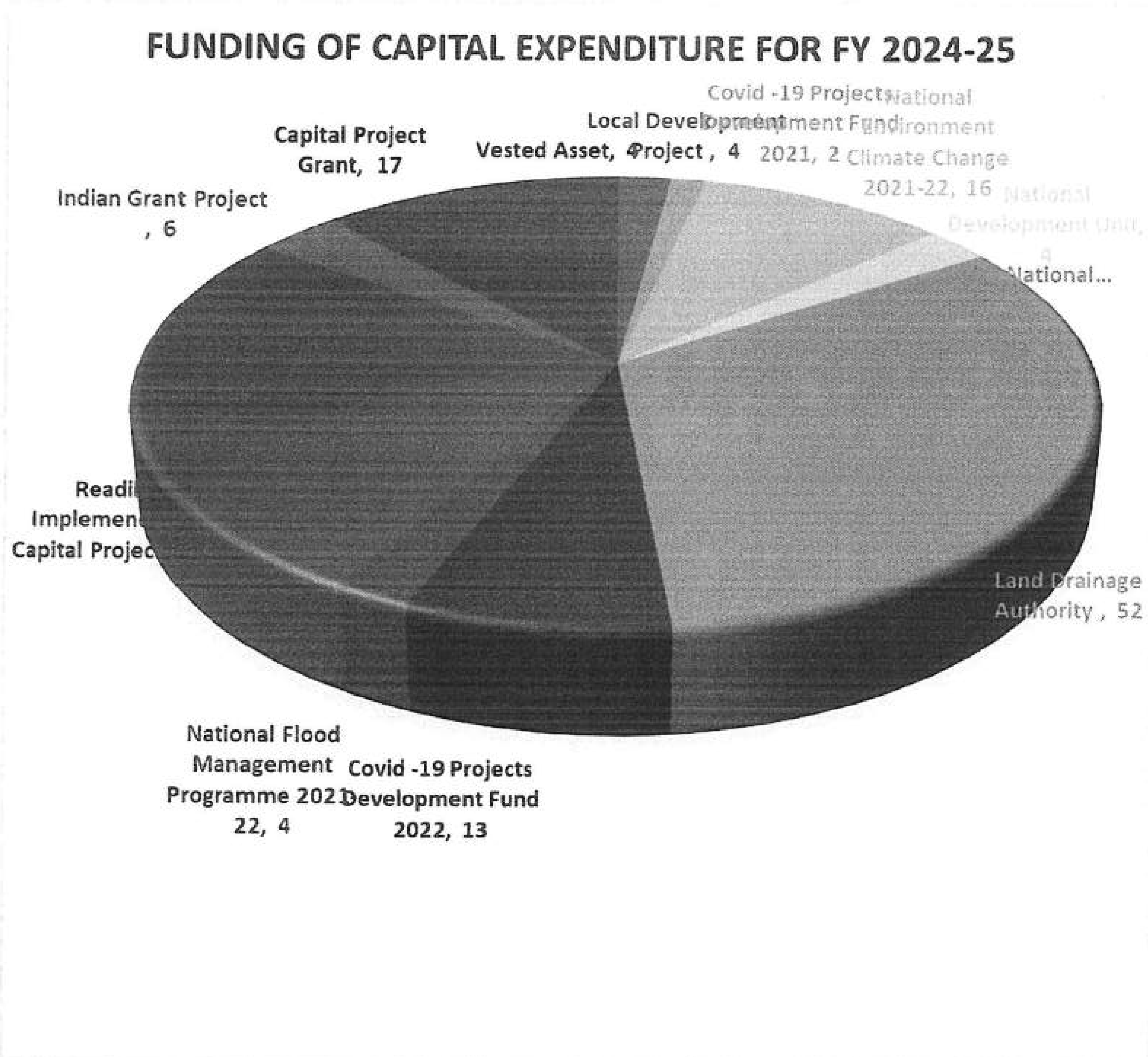
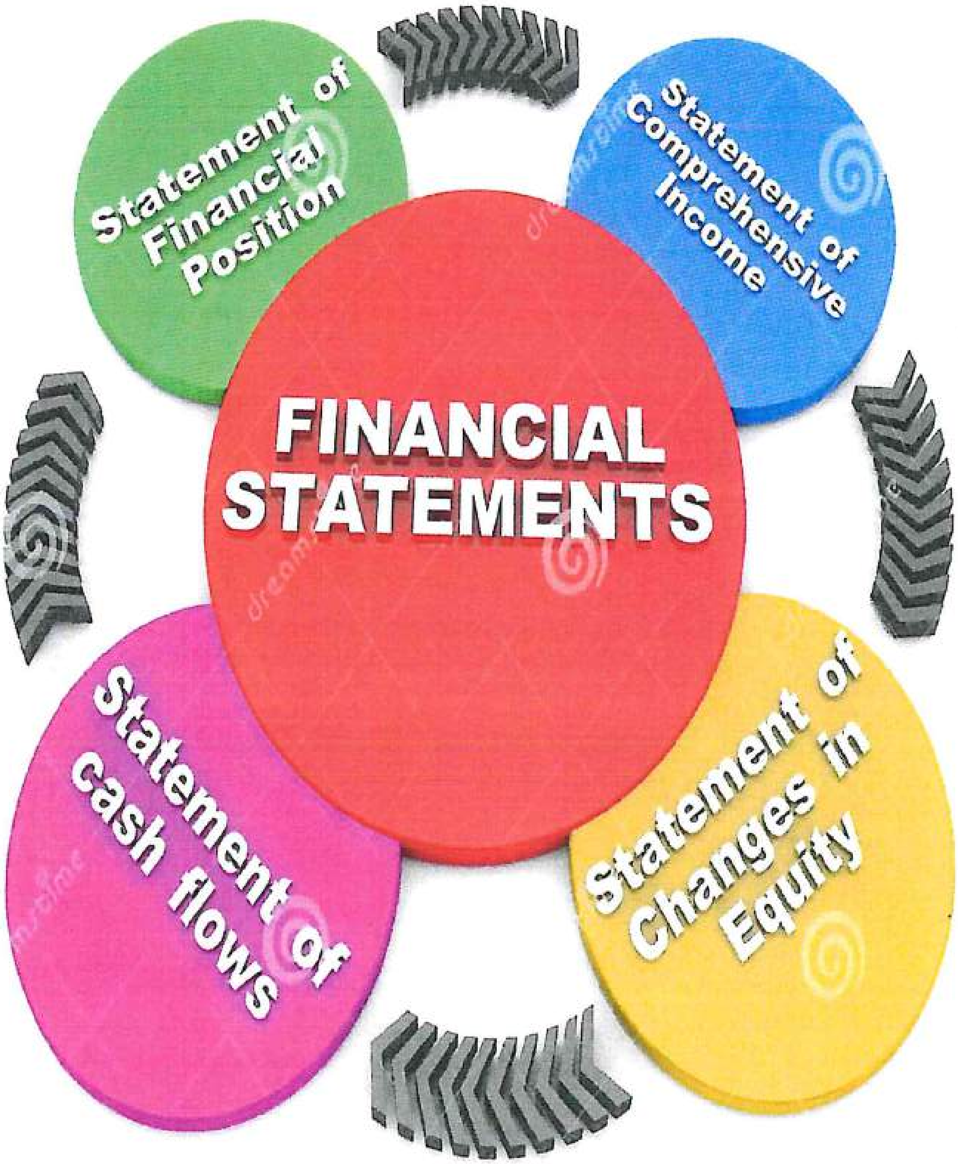


Figure 7: Funding of Capital Expenditure FY 2024-25


Statement of Financial Position
Statement of Comprehensive Income
FINANCIAL STATEMENTS
Statement of cash flows
Statement of Changes in Equity

FINANCIAL STATEMENTS 2024- 2025

The District Council of Moka

THE DISTRICT COUNCIL OF MOKA

STATEMENT OF FINANCIAL POSITION AS AT 30 JUNE 2025

	Notes	30 June 2025 MUR	30 June 2024 MUR
ASSETS			
Current Assets			
Cash and Cash Equivalents	4	16,223,764	23,965,464
Receivables From Non-Exchange Transactions	5	6,382,591	6,192,790
Receivables From Exchange Transactions	6	1,022,197	948,627
Loan and Advances	7	1,320,811	1,850,132
Investment	8	-	10,000,000
Inventories	9	4,467,249	9,354,894
Capital Grant Receivables	10	132,423,243	109,935,083
Total Current Assets		**161,839,852**	**162,246,991**
Non - Current Assets			
Loan and Advances	11	2,182,797	2,196,865
Intangible Assets	12	762,480	1,242,343
Property, Plant and Equipment	13	1,753,859,450	1,767,468,135
Total Non - Current Assets		**1,756,804,726**	**1,770,907,343**
TOTAL ASSETS		**1,918,644,578**	**1,933,154,334**
EQUITY AND LIABILITIES			
Current Liabilities			
Trade And Other Payables	14	10,341,253	12,814,907
Refundables Deposits From Customers	15	21,511,938	18,995,803
Short Term Employee Benefit Obligations	16	7,600,000	5,700,000
Capital Grants Payables	17	27,357,848	18,643,644
Total Current Liabilities		**66,811,039**	**56,154,353**
Non - Current Liabilities			
Long Term Employee Benefit Obligations	19	71,271,658	78,067,164
Retired Employee Benefits	20	275,810,311	317,374,680
Total Non - Current Liabilities		**347,081,969**	**395,441,844**
TOTAL LIABILITIES		**413,893,008**	**451,596,198**
Net Assets/Equity			
General Fund	21	538,899,298	538,899,298
Accumulated Surplus	22	312,184,580	288,991,141
Revaluation Reserves	23	653,667,694	653,667,694
Total Net Assets/Equity		1,504,751,571	1,481,558,133
TOTAL NET ASSETS/EQUITY AND LIABILITIES		**1,918,644,579**	**1,933,154,331**

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

Approved in Council Meeting on 25 September 2025

....
R.Heerooa
Chairperson

....
D.Gopaul
Chief Executive

THE DISTRICT COUNCIL OF MOKA

STATEMENT OF FINANCIAL PERFORMANCE FOR THE YEAR ENDED 30 JUNE 2025

		30 June 2025	30 June 2024
Revenue	*Notes*	MUR	MUR
Revenue From Non-Exchange Transaction			
Trade Fees, and Advertising fees	*24*	32,773,915	30,744,665
Public Contributions and Donations	*25*	-	-
Government Grant	*26*	330,918,284	296,365,353
Capital Grants Revenue	*27*	167,404,705	147,696,338
Contribution Sociale Generalisee	*28*	-	-
Other Revenue	*29*	3,965,215	4,387,798
Total Revenue From Non-Exchange Transaction		**535,062,120**	**479,194,153**
Revenue From Exchange Transactions			
Building and Land Use Permit Fees	*30*	9,183,279	7,027,966
Rental Income	*31*	6,882,925	6,326,328
Financial Income	*32*	254,288	342,096
Other Revenue	*33*	938,863	712,213
Total Revenue From Exchange Transactions		**17,259,355**	**14,408,602**
Total Revenue		**552,321,475**	**493,602,756**
Expenditure			
Compensation of Employees	*34*	271,201,707	213,050,057
Remuneration to Councilors	*35*	15,837,037	14,760,834
Grants and Subsidies	*36*	6,088,270	7,235,597
Employer Social Benefits	*37*	4,140,754	1,467,148
Supplies and Consumables	*38*	128,009,253	113,943,890
Depreciation and Amortisation	*39*	145,623,499	138,549,134
Other Expenses	*40*	3,325,348	3,384,412
Finance Costs	*41*	472,541	143,251
Total Expenditure		**574,698,409**	**492,534,323**
Surplus/(Defict) before other Gains/ Loses		**(22,376,934)**	**1,068,433**
Other Gains/(Losses)			
Gain or Loss on sale of assets	*42*	225,195	833,000
Deficit for the year		***(22,602,129)***	***1,901,433***

THE DISTRICT COUNCIL OF MOKA

STATEMENT OF CHANGES IN NET ASSETS/EQUITY FOR THE YEAR ENDED 30 JUNE 2025

	General Fund	Accumulated Surplus/(Deficit)	Revaluation Reserves	Total
	MUR	MUR	MUR	MUR
Opening Balance as at 01 July 2023	**460,256,798**	**308,387,147**	**665,099,786**	**1,433,743,731**
Vested Quartier Militaire Stadium	74,114,500			74,114,500
Disposal of Land			(2,438,092)	(2,438,092)
Disposal of Vehicles	650,000		(650,000)	-
Buidlings overstated			(8,344,000)	(8,344,000)
Accumulated Depreciation for Buildings ovestated		635,520		635,520
Adjustment for Advertising fees Receivables		(5,000)		(5,000)
Adjustment for payment to Contractors against Stale Cheques		(139,437)		(139,437)
Adjustment for payment i.r.o Sports Activities		49,015		49,015
Adjustment for Passage Benefit		(769,751)		(769,751)
Adjustment for Vacation Leave and Sick Leaves		(14,738,676)		(14,738,676)
Actuarial reserves transferrred in		375,658		375,658
Pension Retired employee Benefits- Funded	-	18,049,435	-	18,049,435
Pension Retired employee Benefits- Unfunded	-	(24,766,950)	-	(24,766,950)
Adjustment for wrong posting to Asset under Construction		12,748		12,748
Unspent Village Council Fund	3,878,000			3,878,000
Surplus for the year	-	1,901,432	-	1,901,432
Closing Balance as at 30 June 2024	**538,899,298**	**288,991,141**	**653,667,694**	**1,481,558,133**
Opening Balance as at 01 July 2024	**538,899,298**	**288,991,141**	**653,667,694**	**1,481,558,133**
Cheque Cancelled (Issued in June 2024)		24,650		24,650
Refund of Way Leave		(6,750)		(6,750)
Pension Retired employee Benefits- Funded		27,299,230		27,299,230
Pension Retired employee Benefits- Unfunded		18,478,439		18,478,439
Deficit for the year		(22,602,129)		(22,602,129)
Closing Balance as at 30 June 2025	**538,899,298**	**312,184,580**	**653,667,694**	**1,504,751,571**

Note: General Fund comprises of General Fund Applied and Passage Fund (Refer to Note 21)

THE DISTRICT COUNCIL OF MOKA

CASH FLOW STATEMENT FOR THE YEAR ENDED 30 JUNE 2025

CASH FLOW FROM OPERATING ACTIVITIES		30 June 2025	30 June 2024
Receipts		MUR	MUR
Trade Fees and Advertising Fees		33,879,625	32,079,350
Government Grants		325,403,692	294,155,388
Government Capital Grants		151,613,494	159,723,988
Building and Land Use Permit		9,183,279	7,027,966
Rental Income		6,122,793	6,363,330
Finance Income		239,781	330,726
Other Revenue		6,857,057	3,825,760
Total Receipts		**533,299,721**	**503,506,507**
Payments			
Compensation of Employees		267,967,592	199,516,577
Remuneration to Councilors		15,837,037	14,760,834
Employer Social Benefits		4,140,754	1,467,148
Grants and Subsidies		6,088,270	6,134,975
Supplies and consumables		128,009,253	102,997,393
Other Expenses		3,325,348	3,823,301
Finance Cost		156,166	143,251
Total Payments		**425,524,421**	**328,843,479**
NET FLOW FROM OPERATING ACTIVITIES		**107,775,299**	**174,663,029**
CASH FLOWS FROM INVESTING ACTIVITIES			
Purchase of Property, Plant and Equipment		(89,250,569)	(99,671,405)
Proceeds from Sales of Property, Plant and Equipment		865,000	183,000
Asset under Constuction		(39,874,579)	(36,823,283)
Advance Car Loan		(864,000)	(709,000)
Repayment of Car Loan		1,091,013	1,145,612
Decrease In Investment		10,000,000	(10,000,000)
TOTAL CASH FLOWS FROM INVESTING ACTIIVITIES		**(118,033,135)**	**(145,875,076)**
CASH FLOW FROM FINANCING ACTIVITIES			
Increase in Deposits		2,516,135	(7,608,674)
TOTAL CASH FLOW FROM FINANCING ACTIVITIES		**2,516,135**	**(7,608,674)**
NET INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENTS		**(7,741,700)**	**21,179,280**
Net Increase/(Decrease) In Cash and Cash Equivalents		(7,741,700)	21,179,280
Cash and Cash Equivalents as at 01 July 2024		23,965,464	2,786,184
Cash and Cash Equivalents as at 30 June 2025	(a)	**16,223,764**	**23,965,464**

THE DISTRICT COUNCIL OF MOKA

CASH FLOW STATEMENT FOR THE YEAR ENDED 30 JUNE 2025

Notes to the Cash Flow Statement

(a) Cash and Cash Equivalent

Cash and Cash Equivalents consist of cash in hand and balance with bank and comprise the following statement of Financial Position amounts

	30 June 2025	30 June 2024
	MUR	MUR
Cash in hand	-	20,600
Bank Balance at Maubank	41,939	43,239
Bank Balance at SBM Bank (Mauritius) Ltd	16,181,825	23,901,624
Cash and Cash Equivalents as at 30 June 2025	**16,223,764**	**23,965,463**

(b) Property Plant & Equipment , Intangibile Assets and Asset under Construction

During the Financial year ended 30 June 2025, the Council acquired Property, Plant and Equipment amounting to Rs 89,250,569 and Asset under Construction amounting to Rs 39,874,579 This was financed by Capital Grant from Government and Government Grant in Aid.

The District Council of Moka

Reconciliation of Actual Amounts on Comparable Basis and Actual Amounts in the Financial Statements

FOR THE YEAR ENDED 30 JUNE 2025

	Operating Activities Rs	Investing Activities Rs	Financing Activities Rs	Total Rs
Actual Amount on Comparable Basis as presented in the Budget and Actual Comparative Statement	(44,158,140)			(44,158,140)
Depreciation of Fixed Assets	(145,623,499)			(145,623,499)
Loss on Disposal of Assets	(225,195)			(225,195)
Capital Grant Revenue	167,404,705			167,404,705
Provision for Employee Retirement Benefit Obligation	45,777,669			45,777,669
Depreciation of Fixed Assets	145,623,499			145,623,499
Vested Assets	(3,500,000)			(3,500,000)
Gain on Disposal of Assets	225,195			225,195
Movement in Reserve	17,900			17,900
(Increase)/Decrease in Receivables from Exchange Transaction	(73,569)			(73,569)
(Increase)/Decrease in Non Receivables from Non Exchange Transactions	(189,801)			(189,801)
Increase/(Decrease) in Inventories	4,887,646			4,887,646
Increase/(Decrease) in Capital Grants Receivable	(22,488,160)			(22,488,160)
Increase/(Decrease) in Trade and Other Payables from Exchange	(2,473,653)			(2,473,653)
Increase/(Decrease) in Capital Grants Payable	8,714,203			8,714,203
Increase/(Decrease) in Employee Benefits	(46,459,875)			(46,459,875)
Acquisition of Fixed Assets		(129,125,148)		(129,125,148)
Disposal of Fixed Assets		865,000		865,000
Decrease in Investments		10,000,000		10,000,000
Movement Loans and Advances		543,389		543,389
Increase/Decrease in Deposits			2,516,135	2,516,135
Net Cash Flows from Operating, Investing and Financing Activities	**107,458,924**	**(117,716,759)**	**2,516,135**	**(7,741,700)**

THE DISTRICT COUNCIL OF MOKA

STATEMENT OF COMPARISON OF BUDGET AND ACTUAL AMOUNTS FOR THE YEAR ENDED 30 JUNE 2025

	Approved Original Budget 2024-25	Approved Revised Budget 2024-25	Actual Amount on Comparable Cash Basis 2024-25	*Difference*
Revenue	MUR	MUR	MUR	*MUR*
Revenue from Non-Exchange Transaction				
Trade Fees	31,000,000	25,912,500	30,044,250	*4,131,750*
Advertising Fees	2,500,000	1,760,700	2,729,665	*968,965*
Government Grant in Aid	286,000,000	286,000,000	291,618,284	*5,618,284*
Additional Grant in Aid		39,300,000	39,300,000	-
Other Revenue	850,000	2,306,325	3,965,215	*1,658,890*
Total Revenue from Non-Exchange Transaction	**320,350,000**	**355,279,525**	**367,657,415**	***12,377,890***
Revenue from Exchange Transaction				
Building and Land Use Permit Fees	8,000,000	7,135,543	9,183,279	*2,047,737*
Bus Toll Fees	200,000	180,000	180,000	-
Rental Income	7,000,000	5,976,983	6,882,925	*905,942*
Financial Income	300,000	197,057	254,288	*57,231*
Burial and Incineration Fees	600,000	450,000	418,600	*(31,400)*
Other Revenue	150,000	99,400	340,263	*240,863*
Total Revenue from Exchange Transaction	**16,250,000**	**14,038,983**	**17,259,355**	***3,220,372***
Total Revenue	**336,600,000**	**369,318,508**	**384,916,770**	**15,598,262**
Expenditure				
Compensation of Employees	258,692,592	273,335,341	271,201,707	*(2,133,634)*
Remuneration to Councilors	13,331,499	14,714,702	15,837,037	*1,122,335*
Employer Social Benefits	2,500,000	4,140,754	4,140,754	-
Grants and Subsidies	6,245,000	6,088,270	6,088,270	-
Cost of Utilities	36,080,000	44,428,045	44,428,045	-
Motor Vehicles Running Expenses	14,100,000	13,312,124	13,135,562	*(176,562)*
Repairs and Maintenance	34,225,000	30,457,119	24,902,309	*(5,554,810)*
Cleaning and Security Services	10,600,000	12,737,919	33,120,550	*20,382,631*
Social, Sports, Welfare and Cultural Activities	8,500,000	8,117,967	11,365,272	*3,247,305*
Legal and Professional fees	950,000	673,400	673,400	-
Finance Costs	150,000	154,866	472,541	*317,676*
Other Expenses	3,063,500	3,055,990	3,325,348	*269,358*
Total Expenditure	**388,437,591**	**411,216,496**	**428,690,795**	**17,474,299**

THE DISTRICT COUNCIL OF MOKA

STATEMENT OF COMPARISON OF BUDGET AND ACTUAL AMOUNTS FOR THE YEAR ENDED 30 JUNE 2025

Capital Expenditure	**MUR**	**MUR**	**MUR**	***MUR***
Buildings	-	-	-	-
Public Infrastructure	-	-	-	-
Machinery and Equipment	-	-	-	-
Electronic Equipment	2,060,000	173,715	173,715	-
Intangible Assets	-	-	-	-
Asset under Construction	-	-	-	-
Motor Vehicles	-	-	-	-
Furniture, Fixtures and Fittings	150,000	210,400	210,400	-
Total Capital Expenditure	**2,210,000**	**384,115**	**384,115**	-
Total Payment	**390,647,591**	**411,600,611**	**429,074,910**	**17,474,299**

Differences are explained in Notes 1.0 to 2.9

THE DISTRICT COUNCIL OF MOKA

STATEMENT OF COMPARISON OF BUDGET AND ACTUAL AMOUNTS FOR THE YEAR ENDED 30 JUNE 2025

Reconciliation of Statement of Comparison of Budget and Actual amounts for the year ended 30 June 2025

Revenue	**MUR**
Actual amount on comparable basis as presented in the Budget and Actual Comparable Statement	384,916,770
Basis Difference	
Capital Grants Revenue	167,404,705
Actual amount on the Statement of Financial Performance	**552,321,475**

**The Rs 167,404,705 as Capital Grants Revenue represents amount transferred to the Statement of Financial Performance in line with IPSAS 23.*

Reconciliation of Statement of Comparison of Budget and Actual amounts for the year ended 30 June 2025

Expenditure	**MUR**
Actual amount on comparable basis as presented in the Budget and Actual Comparable Statement	**429,074,910**
Basis Difference	
Gain on Disposal of Fixed Assets	225,195
Village Council Grant	
Depreciation and Amortisation	145,623,499
Actual amount on the Statement of Financial Performance	**574,923,604**
Actual amount on comparable basis as presented in the Budget and Actual Comparable Statement	***-44,158,140***
Actual Amount in the Statement of Financial Performance	***-22,602,129***

Explanation for Differences

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, surcharge on Trade Fees and rental of Market Stalls and sale of assets during the financial year.

1.1 Revenue from Exchange Transactions

1.2.1 Buildings and Land Use Permit Fees

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

1.2.2 Rental Income

The difference is due to an underestimation of the Income for Market and Fair stalls.

1.2.3 Financial Income

Interest on Car Loan advanced to employees is included in the Financial Income. The Council has not reinvested during the financial year in investment.

2.0 Expenditure

2.1 Compensation of Employees

The difference in Compensation of Employees represents staff cost incurred in financial year 24-25 and accrued and filling of posts in the financial year. The cost of 14^{th} month bonus, interim allowance, minimum wage and salary adjustment are included therein.

2.2 Remuneration to Councilors

The difference represents expenditure incurred in financial year 2024-25 and accrued.

2.3 Grants and subsidies

The Grants and subsidies tallies with the budgeted amount for the financial year.

2.4 Cost of Utilities

The difference in cost of Utilities represents expenditure incurred in financial year 2024-25 and accrued.

2.5 Motor Vehicles Running Expenses

The difference represents expenditure incurred in financial year 2024-25 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 2024-25 have been accrued.

2.7 Cleaning and Security Services

The difference represents expenditure incurred in financial year 2024-25 and accrued. This vote also includes expenditures of recurrent nature with separate fundings provided by the Ministry.

2.8 Social, Sport, Welfare and Cultural

The difference represents expenditure incurred in financial year 2024-25 and accrued and separate budget provided by the Ministry.

2.9 Legal and Professional fees

The difference represents expenditure incurred in financial year 2024-25 and accrued.

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 2025.

(iii) Authorization Date

The Financial Statements have been approved by the Council on 25 September 2025 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 2025 in compliance with Section 133 of the Local Government Act (LGA) 2011 and in accordance with International Public Sector Accounting Standards (IPSAS) under a historical basis.

(ii) Basis of Financial Statements Preparation

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

The Council has submitted its Financial Statements for the year ended 30 June 2025 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 2024 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 2025 are hence comparable with those for the year ended 30 June 2024.

(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.

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.

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

1.4.1 Existing Standards

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
IPSAS	13	Leases	IAS 17	N/A

IPSAS		Pronouncement	Based on	Compliant
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

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

1.4.2 New or revised standards, amendments and interpretations

At the date of preparation of the Financial Statements, the following standards, amendments to existing standards and interpretations were issued but not effective. They are mandatory for accounting periods beginning on the specific dates, but the Council has not early adopted them. These new standards, amendments and interpretations are either not relevant to the Council's operations or are not expected to have a material effect on the accounting policies and disclosures.

IPSAS		Pronouncement	Based on	Effective date of Amendments
IPSAS	43	Leases	IFRS 16	on or after 1 January 2025
IPSAS	44	Non-Current Assets Held for Sale and Discontinued Operations	IFRS 5	on or after 1 January 2025
IPSAS	45	Property, Plant and Equipment	IAS 16	on or after 1 January 2025
IPSAS	46	Measurement	IFRS 13	on or after 1 January 2025
IPSAS	47	Revenue	IFRS 15	on or after 1 January 2026
IPSAS	48	Transfer Expenses	IAS 26	on or after 1 January 2026
IPSAS	49	Retirement Benefit Plans	IAS 26	on or after 1January 2026

2.0 SIGNIFICANT ACCOUNTING POLICIES

The principal accounting policies adopted by the Council are as follows:

I. Presentation of Financial Statement-IPSAS 1

The Financial Statement Comprises of the following:

- Statement of Financial Position
- Statement of Financial Performance
- Statement of Changes in Net Assets/Equity
- Cash Flow Statement
- Statement of Comparison of Budget and Actual Amounts
- Notes to the Accounts

II. Cash Flow Statements-IPSAS 2

The Direct Method has been used as basis in the preparation of Cash Flow Statement. A reconciliation of Net Cash Flows from Operating Activities to Surplus has been prepared for the Financial Year.

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

2.1 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 short-term, 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.

2.2 FINANCIAL ASSETS – IPSAS 41

(i) Initial Recognition and Measurement

Financial assets are classified, at initial recognition, as subsequently measured at amortised cost, fair value through net assets/equity, and fair value through surplus or deficit (FVTSD).

Short-term receivables, at initial recognition, are measured at the original invoice amount as the effect of discounting is immaterial. All other financial assets are measured at fair value plus transaction costs that are directly attributable to the acquisition or issue of the financial asset except for financial assets not at fair value through surplus or deficit.

The classification of financial assets at initial recognition depends on the financial asset's contractual cash flow characteristics and the Council's management model for financial assets.

(ii) Subsequent Measurement

Financial Assets measured at Amortised Cost Financial assets measured at amortised cost are subsequently measured using the effective interest (EIR) method and are subject to impairment. The losses arising from impairment are recognized in surplus or deficit. For purchased or originated credit-impaired financial assets, a credit-adjusted effective interest rate is calculated by discounting the estimated future cash flows, including expected credit losses, to the amortised cost of the debt instrument on initial recognition.

(iii) Impairment of Financial Assets

In accordance with IPSAS 41, financial assets measured at amortised cost are assessed for impairment using the expected credit loss (ECL) model. Factors considered in calculating ECL include past default history, current financial conditions of financial assets, and forward-looking information.

For this Financial year, the Council has applied the impairment requirements of IPSAS 41. Consequently, an assessment of ECL has been performed, and impairment losses have been recognised.

Financial assets include the following:

2.2.1 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.

2.2.2 LOAN AND ADVANCES

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

In accordance with section 16.2.44 of the PRB Report 2021, public officers are eligible for loan facilities based on their entitlement for the purchase of a motor vehicle. As from 1 January 2021 all loans advanced are at interest rate of 3% p.a which is considered as a concessionary loan

2.2.3 INVESTMENT

Investments comprise of Government of Mauritius Treasury Certificates held with the Bank of Mauritius for a period of 182-Days at a fixed rate. The interest is payable upon maturity, but the Council recognized the interest as Receivables

2.3 INVENTORIES

Inventories are measured at cost upon initial recognition. Inventory received free or at nominal cost in a non-exchange transaction is recognized at fair value at the date of acquisition.

After initial recognition, inventory is measured at the lower of cost and net realisable value (Net Replacement Cost).

The Average cost method (AVCO) is used for valuation of inventories at end of each financial year.

2.4 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%

2.5 PROPERTY, PLANT AND EQUIPMENT

2.5.1 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.

2.5.2 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.

2.5.3 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.

2.5.4 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%

2.5.5 Revaluation of Property, Plant and Equipment

The policy for the Council for revaluation of assets are based on their market value, conditions and judgement. The revaluation of assets was carried out in the financial year 2019-20 and future revaluation for the following assets will be carried out as follows: -

Description	Carried out every
Land	10 years
Plant, Machinery and Equipment	8 years
Vehicles	10 years
Computer and IT Equipment	5 years
Infrastructure (Road, Bridges and Drains)	10 years
Furniture, Fittings & Fixtures	10 years
Intangibles Asset	8 years

2.5.6 Gain or Loss on Assets

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

2.5.7 Acquisition of Non -Financial Assets

The Council has spent a total amount of **Rs 129.1 M** on Property Plant and Equipment including Public Infrastructures for the Financial year 2024-25. The amount is categorized as follows:

PROPERTY, PLANT AND EQUIPMENT	FINANCIAL YEAR 2024-25
	MUR
Buildings	20,890,205
Plant, Machinery and Equipment	3,178,511
Motor Vehicles	9,306,975
Electronic Equipment	74,585
Furniture, Fixtures and Fittings	601,115
Public Infrastructures **	55,199,179
Asset under Construction	39,874,579
TOTAL	**129,125,148**

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

2.5.8 Vesting of Non -Financial Assets

The following Non – Financial Assets were vested to the Council as at 30 June 2025: -

Vested Non – Financial Assets	Dated Vested	Vested From	Details
Lighting of Football Ground at Petit Verger, St Pierre	05 June 2025	Ministry of National Infrastructure (NDU)	Construction of new CEB cubicle Provision of 4 Nos X 9.0m high mid-hinged light pole complete with luminaires New cabling network complete with main distribution board to energise luminaires Grass Planting Removal, refurbishment and relocation of 2 Nos existing goal posts Other ancillary works

The Project Value is at Rs 3,500,000

2.6 FINANCIAL LIABILITIES -IPSAS 41

(i) Initial Recognition and Measurement

A financial liability is recognized when the Public Sector becomes a party to the contractual provisions of the instrument. Upon initial recognition, short term payables are recognized at the original invoice amount if the effect of discounting is immaterial. All other financial liabilities are measured at their fair value plus the transaction costs that are directly attributable to the acquisition or the issue of the financial liabilities, except when the financial liabilities are measured at fair value through surplus or deficit.

(ii) Subsequent Measurement

All financial liabilities are subsequently measured at amortized cost using cost effective interest method except for financial liabilities at fair value through surplus or deficit.

For this Financial Year the Council has not applied Financial Instrument – IPSAS 41

The Council's financial liabilities include the following:

2.6.1 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.

2.6.2 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.

2.6.3 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.

2.6.4 EMPLOYEE BENEFITS

2.6.4.1 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.

(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.

2.7 NATURE AND PURPOSE OF RESERVES

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

2.7.1 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.

2.7.2 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.

2.7.2 Passage Fund

Enacted under Section 81 of the Local Government Act 2011, a Passage Fund has been created by the Council to finance the payment of passage benefit to officers in 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.

2.8 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 -IPSAS 9

(i) *Rental Income*

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

(ii) *Building and land use permit fee (BLUP)*

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

(iii) Financial Income

Interest income is recognised on a time proportion basis in accordance of the relevant agreement and prevailing rate of interest. It comprises Interest received on Fixed Deposit in Financial institutions and Government of Mauritius Treasury Certificates 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 -IPSAS 23

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 Twelfth 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.

2.9 EVENT AFTER THE REPORTING DATE

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

3.0 RELATED PARTIES

3.1 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
- Financial Controller
- Head of Public Infrastructure Department
- Head of Land Use and Planning Department
- Chief Health Inspector

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 24/25		FY 23/24	
	Number	Total Emoluments	Number	Total Emoluments
		MUR		MUR
Chairperson and Councillors	141	15,837,038	141	14,760,835
Key Management Personnel	5	7,831,748	7	9,162,744
TOTAL		**23,668,786**		**23,923,579**

Loan to Related Parties

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

Benefit (In-Kind) IPSAS 20.28

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

Village Councils

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

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 2025 are as follows: -

		Grant		Cash Book
S/N	NAME OF VILLAGE COUNCIL	FY 2023-2024	FY 2024-2025	Balance as at 30 June 25
		MUR	MUR	MUR
1	CAMP THOREL VILLAGE COUNCIL	318,660.00	318,660.00	36,675.48
2	DAGOTIERE VILLAGE COUNCIL	422,013.00	422,013.00	1,045,966.59
3	DUBREUIL VILLAGE COUNCIL	264,313.00	264,313.00	67,391.34

4	ESPERANCE VILLAGE COUNCIL	263,400.00	263,400.00	110,480.10
5	LA LAURA VILLAGE COUNCIL	266,713.00	266,713.00	76,927.18
6	L'AVENIR VILLAGE COUNCIL	272,100.00	272,100.00	305,255.50
7	MELROSE VILLAGE COUNCIL	297,400.00	297,400.00	185,626.51
8	MOKA VILLAGE COUNCIL	497,250.00	497,250.00	261,074.35
9	MONTAGNE BLANCHE VILLAGE COUNCIL	537,550.00	537,550.00	102,732.31
10	NOUVELLE DECOUVERTE VILLAGE COUNCIL	275,000.00	275,000.00	322,896.31
11	PROVIDENCE VILLAGE COUNCIL	310,713.00	310,713.00	37,194.22
12	QUARTIER MILITAIRE VILLAGE COUNCIL	316,000.00	316,000.00	156,968.54
13	RIPAILLES VILLAGE COUNCIL	302,525.00	302,525.00	110,009.56

14	ST JULIEN D'HOTMAN VILLAGE COUNCIL	303,813.00	303,813.00	82,490.97
15	SAINT PIERRE VILLAGE COUNCIL	485,750.00	485,750.00	342,866.53
16	VERDUN VILLAGE COUNCIL	266,800.00	266,800.00	140,730.34
	TOTAL	**5,400,000.00**	**5,400,000.00**	**3,385,285.83**

A Grant of Rs 5,400,000 was approved on 02th April 2025 by the Minister to incur expenditure for the Financial Year 2024-25.

As at 30 June 2025, the Cash book balance for the 16 Villages stood at Rs 3,366,885.83. This includes Rs 975,000 derived from the sale of Land at Dagotiere and Rs 2,391,885.83 represents unspent fund.

The unspent funds of Rs 2,391,885.83 have been treated as Income and receivables in the Financial Statements and will be used to finance the deficit of the Council. The fund will subsequently be recouped from the Village Council Grant in the Financial Year 2025-26

3.2 Government

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

4.0 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.

5.0 FINANCIAL RISK MANAGEMENT

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

5.1 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.

5.2 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.

5.3 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 m-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.

6.0 OTHER DISCLOSURES

6.1 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.

6.2 Contingent Liabilities

A case has been lodged at the Supreme Court of Mauritius against the Council by Bhimajee Govinda whereby the latter is claiming the sum of Rs 2 million as damages and Rs 100,000 per month from 10 December 2017 until date of payment together with interests.

This case is being resisted by the Council and has not yet been determined.

Particulars	Notes	30 June 2025	30 June 2024
		MUR	MUR
Cash and Cash Equivalents	*4*		
Cash at Bank -SBM Bank (Mauritius) Ltd A/C No 51304		16,181,825	23,901,624
Cash at Bank -Maubank A/C No 6570		41,939	43,239
Cash in hand		-	20,600
		16,223,764	**23,965,464**
Receivables From Non-Exchange Transaction	*5*		
Trade Fee Receivables -CBRD		2,547,750	4,878,875
Advertising Fees Receivables		1,427,955	1,298,915
Bus Toll Fees Receivables		15,000	15,000
Village Council Unspent Balance		2,391,886	-
		6,382,591	**6,192,790**
Receivables From Exchange Transactions	*6*		
Rental of Saint Pierre Market Stall		295,241	299,641
Rental of Moka Market Stall		53,560	18,315
Rental of Montagne Blanche Market Stall		89,485	55,055
Rental of Quartier Militaire Market Stall		209,628	191,021
Interest Receivable		83,139	81,385
Other Receivables		291,144	303,210
		1,022,197	**948,627**
Loan and Advances	*7*		
Car Loan to eligible employees		1,434,002	1,850,132
IPSAS 41			
Interest on Fair Value Car Loan		(113,191)	-
		1,320,811	**1,850,132**
Investment	*8*		
Investment into Bank of Mauritius		-	10,000,000
		-	**10,000,000**
Inventories	*9*		
Inventories		4,467,249	9,354,894
		4,467,249	**9,354,894**
Capital Grants Receivables	*10*		
National Environment Climate change		23,614,543	22,443,310
NDU Projects(01-30) 2018		26,086,587	26,086,587
NDU Projects(01-06) 2019		2,061,451	2,061,451
Grant for Emebellishment Socio Cultural Project		1,581,933	1,581,933

Particulars	Notes	30 June 2025	30 June 2024
		MUR	MUR
Capital Grants Receivables (Cont)	*10*		
Covid -19 Projects Development Fund 2021		4,313,738	7,953,489
Covid -19 Projects Development Fund 2022		26,550,699	14,078,816
Local Development Project 2020-21		665,573	-
National Development Unit 2020-21		3,314,898	3,298,798
National Development Unit 2023-24		1,013,747	-
National Flood Management Programme 2021-22		0	2,866,102
Land Drainage Authority 2022-23		4,895,575	4,183,735
Land Drainage Authority 2023-24		17,032,223	-
Land Drainage Authority 2024-25		3,574,200	
Readily Implemendable Capital Project 2022-23		-	9,024,447
Readily Implemendable Capital Project 2023-24		9,945,264	8,583,604
Indian Grant Project		6,159,937	6,159,937
Metro Express Project		1,612,875	1,612,875
		132,423,243	**109,935,083**
Loan and Advances	*11*		
Car Loan to eligible employees		2,385,981	2,196,865
IPSAS 41			
Interest on Fair Value Car Loan		(203,184)	-
		2,182,797	**2,196,865**
Intangible Assets	*12*		
Intangible Assets		3,838,898	3,838,898
Amortisation		(3,076,418)	(2,596,556)
		762,480	**1,242,343**

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
Cost /Revaluation as at 01 July 2024	355,294,350	531,455,367	115,254,873	58,078,650	73,234,290	12,836,904	1,193,445,719	10,808,367	2,350,408,519
Additions	-	20,890,205	39,874,579	3,178,511	9,306,975	74,585	55,199,179	601,115	129,125,148
Vested Assets	-		-	-	-		3,500,000	-	3,500,000
Revaluation- Adjustment	-	-	-	-	-	-	-	-	-
Disposals/Transfer	-	4,694,501	(11,867,727)	-	(2,157,188)	-	6,423,226	-	(2,907,188)
Cost /Revaluation as at 30 June 2025	355,294,350	557,040,074	143,261,725	61,257,160	80,384,078	12,911,489	1,258,568,124	11,409,482	2,480,126,480
Accumulated Depreciation as at 01 July 2024	-	51,288,816	-	29,245,438	29,232,112	12,031,277	454,035,162	7,107,577	582,940,383
Charges for the year	-	12,208,144	-	5,734,661	10,048,010	798,822	115,446,416	907,586	145,143,638
Disposal/Transfer	-	-	-	-	(1,816,992)	-	-	-	(1,816,992)
Accumulated Depreciation as at 30 June 2025	-	63,496,960	-	34,980,099	37,463,130	12,830,099	569,481,579	8,015,163	726,267,029
Net Book Value as at 30 June 2025	355,294,350	493,543,114	143,261,725	26,277,061	42,920,948	81,390	689,086,545	3,394,319	1,753,859,450
Net Book Value as at 30 June 2024	355,294,350	480,166,551	115,254,873	28,833,212	44,002,178	805,627	739,410,557	3,700,790	1,767,468,135

Public Infrastructures

13a	Roads	Drains	Bridges	Street Lighting	Sports Infrastructures	Cemetery	Other Public Infrastructures	Total
	MUR	MUR	MUR	MUR	MUR	MUR	MUR	MUR
Cost /Revaluation as at 01 July 2024	277,944,318	471,767,785	25,870,300	129,143,356	261,640,827	20,229,680	6,849,452	1,193,445,719
Additions	16,875,891	17,749,044	1,049,030	2,087,274	16,722,939	715,000	-	55,199,179
Vested	-	-	-	3,500,000	-	-	-	3,500,000
Transfer	-	2,900,602	1,049,030	-	2,473,594	-	-	6,423,226
Cost /Revaluation as at 30 June 2025	294,820,210	492,417,430	27,968,360	134,730,631	280,837,360	20,944,680	6,849,452	1,258,568,124
Accumulated Depreciation as at 01 July 2024	129,564,305	187,545,591	2,369,324	61,403,396	63,140,450	7,941,540	2,070,558	454,035,162
Charges for the year	29,482,021	49,241,743	559,367	13,473,062	19,910,810	2,094,468	684,945	115,446,416
Transfer	-	-		-	-	-		-
Accumulated Depreciation as at 30 June 2025	159,046,326	236,787,333	2,928,691	74,876,458	83,051,259	10,036,008	2,755,503	569,481,579
Net Book Value as at 30 June 2025	135,773,883	255,630,097	25,039,668	59,854,172	197,786,101	10,908,672	4,093,948	689,086,544
Net Book Value as at 30 June 2024	148,380,013	284,222,194	23,500,976	67,739,962	198,500,377	12,288,140	4,778,894	739,410,557

Particulars	Notes	30 June 2025	30 June 2024
		MUR	MUR
Trade and Other Payables From Exchange Trade	*14*		
Audit Fees		600,000	600,000
Creditors		9,634,353	11,943,093
MRA -TDS		-	174,714
Sicom - Actuarial fees for Pension - IPSAS 39		106,900	97,100
		10,341,253	**12,814,907**
Refundables Deposits From Customers	*15*		
Retention Money		21,290,088	18,754,953
Deposit from Salle des Fetes		117,000	136,000
Wayleave		104,850	104,850
		21,511,938	**18,995,803**
Short Term Employee Benefit Obligations	*16*		
Sick Leaves		2,300,000	1,500,000
Vacation Leaves		2,300,000	1,200,000
Passage Benefits		3,000,000	3,000,000
		7,600,000	**5,700,000**
Capital Grants Payables	*17*		
Street Lighting Morcellement		2,987,361	2,987,361
Deposit ENL		1,863,789	1,863,789
Local Development Project 2018-19		1,232,055	1,232,055
Local Development Project 2019-20		5,830,194	3,390,681
Local Development Project 2022-23		788,038	788,038
Leisure Park at Quartier Militaire		3,859,740	3,961,165
Capital Grant CG147-149 2019-20		274,167	274,167
National Environment Fund -Construction of Drains (NEF008)		1,804,048	1,804,048
National Environment Fund -Purchase of Vehciles (NEF016)		750,000	750,000
Local Development Project 2020-21		-	345,644
Readily Implemendable Capital Project		6,721,758	
Cleaning, Rehabilitations and Upgrading Bridges and Rivers (CG136)		1,246,697	1,246,697
		27,357,848	**18,643,644**

Long Term Employee Benefit Obligations	*19*		
Accumulated Sick Leaves		33,257,988	36,042,560
Retained Cash in lieu of Sick Leaves for year 2020		2,190,998	2,675,633
Accumulated Vacation Leaves		29,770,622	33,429,264
Accumulated Passage Benefits		6,052,050	5,919,708
		71,271,658	**78,067,164**
Retired Employee Benefit	*20*		
Funded Liability	*20a*	71,156,013	93,141,304
Unfunded Liability	*20b*	204,654,298	224,233,376
Liability recognised in Statement of Financial Position at end of year		**275,810,311**	**317,374,680**

Funded Retired Employee Benefit *20a*

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

	30 June 2025	30 June 2024
	MUR	MUR
Defined benefit obligation	247,070,853	261,750,391
Fair value of plan assets	(175,914,840)	(168,609,087)
Liability recognised in Statement of Financial Position at end of year	**71,156,013**	**93,141,304**
Amounts recognised in Statement of Financial Performance:		
Service cost:		
Current service cost	10,376,585	12,914,567
Past Service Cost		
(Employee contributions)	(3,430,374)	(3,436,860)
Fund Expenses	206,036	312,909
Net Interest expense/(revenue)	5,021,652	5,894,653
SFP Charge	12,173,899	15,685,269
Remeasurement		
Liability (gain)/loss	(28,030,553)	(14,370,538)
Assets (gain)/loss	731,316	(3,678,897)
Net Assets/Equity (NAE)	(27,299,237)	(18,049,435)
Total	(15,125,338)	(2,364,166)

Funded Retired Employee Benefit (Cont)	*20a*		
Movements in liability recognised in Statement of Financial Position:			
At start of year		93,141,304	102,753,683
Amount recognised in SFP		12,173,898	15,685,269
(Actuarial reserves transferred in)		-	(375,658)
(Contributions paid by employer)		(6,859,952)	(6,872,555)
(Direct Benefits paid by Employer)		-	-
Amount recognised in NAE		(27,299,237)	(18,049,435)
At end of year		**71,156,013**	**93,141,304**

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 2025	Year ended 30 June 2024
Reconciliation of the present value of defined benefit obligation	**MUR**	**MUR**
Present value of obligation at start of period	261,750,391	252,173,876
Current service cost	10,376,585	12,914,567
Interest cost	14,588,764	15,083,934
(Benefits paid)	(11,614,334)	(4,051,448)
Liability (gain)/loss	(28,030,553)	(14,370,538)
Present value of obligation at end of period	247,070,853	261,750,391
Reconciliation of fair value of plan assets		
Fair value of plan assets at start of period	168,609,087	149,420,193
Expected return on plan assets	9,567,112	9,189,281
Employer contributions	6,859,952	6,872,555
Actual Reserves transferred in	-	375,658
Employee Contributions	3,430,374	3,436,860
(Benefits paid + other outgo)	(11,820,369)	(4,364,357)
Asset gain/(loss)	(731,316)	3,678,897
Fair value of plan assets at end of period	175,914,840	168,609,087

Funded Retired Employee Benefit (Cont) *20a*

Distribution of plan assets at end of period		
Percentage of assets at end of period	June 2025	June 2024
Fixed- Interest securities and cash	47.7%	49.9%
Loans	3.1%	3.1%
Local equities	16.8%	15.2%
Overseas bonds and equities	31.9%	31.3%
Property	0.5%	0.5%
Total	100%	100%

Additional disclosure on assets issued or used by the reporting entity

	June 2025	**June 2024**
Percentage of assets at end of year	**(%)**	**(%)**
Assets held in the entity's own financial instruments	0	0
Property occupied by the entity	0	0
Other assets used by the entity	0	0

Components of the amount recognised in NAE

Year	June 2025	June 2024
Currency	MUR	MUR
Asset experience gain/(loss) during the period	(731,316)	3,678,897
Liability experience gain/(loss) during the period	7,545,942	14,370,538

Liability gain/(loss) due to change in financial assumptions	20,484,611	N/A
	27,299,237	18,049,435
Year	**2025-2026**	
Expected employer contributions	6,923,321	
Weighted average duration of the defined benefit obligation (Calculated as a % change in PV of liabilities for a 1% change in discount rate)	16 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 2025	Year ended 30 June 2024
Discount rate		6.10%	5.70%
Future salary increases		4.50%	4.50%
Future pension increases		3.50%	3.50%
Funded Retired Employee Benefit (Cont)	***20a***		
Mortality before retirement		Nil	Nil
Mortality in retirement		PA (90) Tables rated down by	PA (90) Tables rated down by
Retirement age		65 Years	

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

- If the discount rate would be 100 basis points (one percent) higher (lower), the defined benefit obligation would decrease by Rs 34.4 million (increase by Rs 43.6million) if all other assumptions were held unchanged.
- If the expected salary growth would increase (decrease) by 1%, the defined benefit obligation would increase by Rs 19.7 million (decrease by Rs 16.9 million) if all assumptions were held unchanged.
- If life expectancy would increase (decrease) by one year, the defined benefit obligation would increase by Rs 6.9 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.

Unfundea Retired Employee Benefit *20b*

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

	30 June 2025	30 June 2024
	MUR	MUR
Defined benefit obligation	204,654,298	224,233,376
Fair value of plan assets	-	-
Liability recognised in Statement of Financial Position at end of year	**204,654,298**	**224,233,376**
Amounts recognised in Statement of Financial Performance:		
Service cost:		
Current service cost	-	-
Past Service Cost	-	-
(Employee contributions)	-	-
Fund Expenses	-	-
Unfunded Retired Employee Benefit (Cont) *20b*		
Net Interest expense/(revenue)	12,396,630	11,658,163
SFP Charge	12,396,630	11,658,163
Remeasurement		
Liability (gain)/loss	(18,478,438)	24,766,950
Assets (gain)/loss	-	-
Net Assets/Equity (NAE)	(18,478,438)	24,766,950
Total	(6,081,808)	36,425,113
Movements in liability recognised in Statement of Financial Position:		
At start of year	224,233,376	198,863,823
Amount recognised in SFP	12,396,630	11,658,163
(Direct Benefits paid by Employer)	(13,497,271)	(11,055,560)
Amount recognised in NAE	(18,478,438)	24,766,950
At end of year	**204,654,297**	**224,233,375**

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

Reconciliation of the present value of defined benefit obligation	Year ended 30 June 2025	Year ended 30 June 2024
	MUR	MUR
Present value of obligation at start of period	224,233,376	198,863,823
Current service cost	-	-
Interest cost	12,396,630	11,658,163
(Benefits paid)	(13,497,271)	(11,055,560)
Liability (gain)/loss	(18,478,438)	24,766,950
Present value of obligation at end of period	204,654,297	224,233,375

Components of the amount recognised in NAE

Year	June 2025	June 2024
Currency	MUR	MUR
Liability experience gain/(loss) during the period	6,711,445	(24,766,950)
Liability gain/(loss) due ro change in financial assumptions	11,766,993	
	18,478,438	(24,766,950)

Weighted average duration of the defined benefit obligation (Calculated as a % change in PV of liabilities for a 1% change in discount rate)	11 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:

Unfunded Retired Employee Benefit (Cont) ***20b***

	Year ended 30 June 2025	Year ended 30 June 2024
Discount rate	6.10%	5.70%
Future salary increases	4.50%	4.50%
Future pension increases	3.50%	3.50%
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 20.5 million (increase by Rs 24.7 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 7.2 million (decrease by Rs 6.5 million) if all assumptions were held unchanged.
- If life expectancy would increase (decrease) by one year, the defined benefit obligation would increase by Rs 6.8 million (decrease by Rs 6.7 million) if all assumptions were held unchanged.

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

Particulars	***Notes***	**30 June 2025**	**30 June 2024**
		MUR	**MUR**
General Fund	***21***		
General Fund Applied		530,699,403	532,199,403
Passage Benefit Fund		8,199,895	6,699,895
		538,899,298	**538,899,298**
Accumulated Surplus	***22***		
Accumulated Surplus		312,184,580	288,991,141
		312,184,580	**288,991,141**
Revaluation Reserves	***23***		
Revaluation of Assets		653,667,694	653,667,694
		653,667,694	**653,667,694**

Particulars	Notes	30 June 2025	30 June 2024
		MUR	MUR
Trade Fees and Advertising Fees	*24*		
Trade Fees	*24.1*	30,044,250	27,806,750
Advertising Fees	*24.2*	2,729,665	2,937,915
		32,773,915	**30,744,665**
Trade Fees	*24.1*		
Trade Fees		29,954,750	27,441,250
Occasional Fees		104,500	365,500
Refund		(15,000)	-
		30,044,250	**27,806,750**
Advertising Fees	*24.2*		
Advertising Fees		2,729,665	2,931,915
Banners		-	6,000
		2,729,665	**2,937,915**
Government Grant	*26*		
Government Grant in Aid	*26.1*	327,474,711	292,000,000
Other Government Grant	*26.2*	3,443,574	4,365,353
		330,918,284	**296,365,353**
Government Grant in Aid	*26.1*		
Government Grant in Aid		325,300,000	289,790,034
Expenditure incurred by MOLG out GIA		2,174,711	2,209,966
		327,474,711	**292,000,000**
Other Government Grant	*26.2*		
National Day Celebration		77,092	-
YEP Training		26,600	200,951
Unspent Balance from Village Council		2,391,886	-
Grants Jeux Inter Villes et Villages		-	144,000
Grant Cleaning , Embellishment and Bulky waste Campaign		947,996	4,020,403
		3,443,574	**4,365,353**

Particulars	Notes	30 June 2025	30 June 2024
		MUR	MUR
Capital Grants Revenue	27		
Local Development Project 2019-20		2,509,101	207,301
Local Development Project 2020-21		1,011,218	3,397,704
Local Development Project 2022-23		-	4,278,288
Local Development Project 2023-24		-	8,308,615
Capital Grant for Leisure Park		101,425	111,654
Covid -19 Projects Development Fund 2021		2,307,860	7,409,510
National Environment Climate Change 2021-22		16,481,025	14,310,656
National Development Unit		4,217,549	-
National Development Unit 2021-22		16,100	2,670,242
National Environment Fund 2020-21		1,171,233	-
National Environment Fund 2023-24		1,013,747	-
Land Drainage Authority 2022-23		20,968,077	3,614,485
Land Drainage Authority 2023-24		27,760,966	-
Land Drainage Authority 2024-25		3,574,200	-
Covid -19 Projects Development Fund 2022		12,851,120	11,399,969
National Flood Management Programme 2021-22		3,707,119	28,426,766
Readily Implemendable Capital Project		16,333,485	23,651,514
Readily Implemendable Capital Project		27,951,740	-
Indian Grant Project		5,521,235	21,561,152
Metro Express Project		-	1,612,875
Capital Grant for Motor Vehicles		-	16,735,607
Capital Project Grant		16,407,507	
Vested Asset		3,500,000	-
		167,404,705	**147,696,338**

Particulars	Notes	30 June 2025	30 June 2024
		MUR	MUR
Other Revenue	*29*		
Fines, Penalities And Levies	*29.1*	3,124,338	4,232,855
Stale Cheques	*29.2*	839,079	154,942
		3,965,215	**4,387,798**

Fines, Penalities And Levies	*29.1*		
Surcharge Fees on Rental of Market		212,915	196,885
Trade Fees Surcharge		937,625	3,037,750
Penalty Fees to Building and Land Use Permit		1,000,000	750,000
Penalty - Others		973,798	248,220
		3,124,338	**4,232,855**
Stale Cheques	*29.2*		
Stale Cheques		839,079	154,942
		839,079	**154,942**
Building and Land Use Permit Fees	*30*		
Building and Land Use Permit Fees		9,183,279	7,027,966
		9,183,279	**7,027,966**
Rental Income	*31*		
Rental of Saint Pierre Market Stalls		4,209,600	4,051,005
Rental of Moka Market Stalls		218,445	210,095
Rental of Montagne Blanche Market Stalls		514,140	335,045
Rental of Quartier Militaire Market Stalls		1,206,490	1,145,196
Rental Reception Hall		734,250	584,987
Rental of Village Hall		-	-
		6,882,925	**6,326,328**
Financial Income	*32*		
Interest from Banks		142,000	209,425
Interest on Car Loan		112,287	132,672
		254,288	**342,096**
Other Revenue	*33*		
Bus Toll	*33.1*	180,000	180,000
Burial and Incineration fees	*33.2*	418,600	398,800
Other Income	*33.3*	340,263	133,413
		938,863	**712,213**

Particulars	Notes	30 June 2025	30 June 2024
		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		418,600	398,800
		418,600	**398,800**
Other Income	*33.3*		
Insurance - Accident & Lighting		7,100	-
Way Leaves		-	12,000
Refuse Collection Fees		23,600	41,600
Salle Verte		58,000	71,500
Miscellaneous Income		124,000	8,313
		340,263	**133,413**
Compensation of Employees	*34*		
Basic Salary		124,740,237	100,658,221
Extra Remuneration		22,314,466	11,079,293
Interim Allowance		5,883,481	-
Acting Allowance		416,016	409,508
Other Allowance		1,322,999	1,251,429
Bid Evaluation Committee Allowance		432,065	404,311
Cash In Lieu of sick Leave		4,287,396	3,737,542
End of year Bonus		11,222,209	8,298,634
14th Month Bonus		9,863,957	-
Uniform Allowance		4,923,060	2,726,581
Other Staff Costs			
Travelling and Transport		17,669,558	14,971,270
Overtime		17,357,176	19,459,047
Fees for Training		199,782	329,522
Youth Employment Programme		36,737	111,171
Icouncil (CPM) Training		389,250	988,118
Staff Welfare Sports & Leisure		66,033	208,959
Contribution to National Saving Funds & National Pension Fund		3,354,876	2,469,574
Contribution Sociale Generalise		8,309,395	6,422,908

Particulars	Notes	30 June 2025	30 June 2024
		MUR	MUR
Compensation of Employees (Cont)	34		
Portable Retirement Gratuity Fund		-	233,407
Contribution to Family Protection		2,889,131	2,193,211
Sicom Defined Contribution		6,859,952	5,961,480
Sicom Defined Retired Benefit IPSAS 39		25,591,093	26,130,336
Accumulated Sick Leaves		(56,161)	(281,463)
Vacation Leaves		(190,862)	2,144,643
Passage Benefit		3,319,860	3,142,355
		271,201,707	**213,050,057**
Remuneration of Councilors	35		
Allowance to Chairperson & Councilors		9,707,766	9,606,904
Compensation		4,137,885	3,274,528
End Year Bonus		1,122,335	999,889
Travelling Councillors		346,746	339,225
Other Allowance		297,493	307,093
Mobile Allowance		157,320	162,000
Monthly Internet Allowance		67,492	71,196
		15,837,037	**14,760,834**
Grants And Subsidies	36		
Grants to Village Councils		5,400,000	6,375,000
Grants to Hospitals/Voluntary		43,000	53,250
Sports Regionalisation		99,550	100,000
Grants to Social and Religious		535,720	697,347
Donation to Distress Cases & Poverty		10,000	10,000
		6,088,270	**7,235,597**
Employer Social Benefits	37		
Gratuities		4,140,754	1,467,148
		4,140,754	**1,467,148**
Supplies and Consumables	38		
Cost of Utilities	38.1	44,428,045	43,477,838
Motor Vehicles Running Expenses	38.2	13,135,562	15,629,490
Repairs and Maintenance	38.3	25,286,424	29,488,683
Cleaning and Security Services	38.4	33,120,550	13,426,852
Social, Sports, Welfare and Cultural Activities	38.5	11,365,272	10,963,176

Particulars	Notes	30 June 2025	30 June 2024
		MUR	MUR
Supplies and Consumables	*38*		
Legal and Professional fees	*38.6*	673,400	957,850
		128,009,253	**113,943,890**
Utilities Cost	*38.1*		
Electricity charges		41,050,995	40,164,867
Telephone Charges		2,066,859	2,071,244
Internet/WIFI Village Halls		769,685	717,000
Water Charges		540,506	524,728
		44,428,045	**43,477,838**
Motor Vehicle Running Expenses	*38.2*		
Fuel & Oil		9,993,695	10,513,173
Repairs and Maintenance		1,972,238	4,286,405
Insurance		917,530	611,611
Road Tax		252,100	218,300
		13,135,562	**15,629,490**
Repairs And Maintenance	*38.3*		
Maintenance of IT Computer and Equipment		3,269,921	3,749,158
Maintenance of NDU Assets		1,903,351	1,536,456
Maintenance of Traffic Centres		-	5,500
Maintenance of Rivers, Canals and Drains		292,840	1,927,204
Maintenance of Street Lighting		8,129,375	4,345,282
Maintenance of Roads		5,401,875	10,130,909
Name Plates, Traffic sign and Road Marking		52,800	142,587
Maintenance of Buildings and Village Halls		1,473,273	2,472,402
Maintenance Children Garden , Sport Infrastructures and Green Spaces		1,289,607	1,298,794
Repairs and Maintenance of Markets and Fairs		704,881	922,084
Maintenance of Other structures- Plant and Machinery		32,068	153,235
Maintenance of Incinerators		78,883	48,045
Maintenance of Cemeteries/ Cremation		732,679	673,084
Materials		783,996	168,147

Particulars	Notes	30 June 2025	30 June 2024
		MUR	MUR
Repairs And Maintenance (Cont)	*38.3*		
Loose Tools		167,720	290,230
Parks and Garden (Saint Martin Dam Leisure Park)		1,750	395,820
Maintenance of Gym and other		134,329	318,761
Maintenance of Environment		837,080	861,486
Rental of Vehicles		-	49,500
		25,286,424	**29,488,683**
Cleaning and Security Services and other Related Costs	*38.4*		
Contracted Maintenance Services		10,504,231	8,146,932
Environment		710,306	401,910
Maintenance and Cleaning of Lavatories		54,673	62,546
Material Scavenging		299,985	275,305
Herbicides		14,561	73,513
Rodent Control		405,286	281,653
Pest Control		-	23,924
Cleaning of Barelands		143,783	875,603
Embellishment		-	893,000
Carting away of Cyclonic Waste		-	1,165,125
Cleaning and Desilting of Drains,Bridges and Rivers		20,987,727	217,661
Bulky waste Collection Campaign		-	1,009,682
		33,120,550	**13,426,852**
Social, Sports, Welfare and Cultural Activities	*38.5*		
Cultural Activities		1,188,031	1,052,745
Religious and National Festivals		2,427,678	1,891,991
Sports Activities inc Moka Sports		2,215,450	1,329,868
Allowance to Trainer (Yoga and Zumba)		1,477,725	1,486,595
Civic Activities		777,084	1,408,860
Socio- Cultural Project		3,279,306	3,793,116
Grant Jeux Inter Villes et Villages		-	-
		11,365,272	**10,963,176**

Particulars	Notes	30 June 2025	30 June 2024
		MUR	MUR
Professional And Legal Fees	*38.6*		
Legal & Professional Fees		266,500	560,750
Inspection and Audit Fees		300,000	300,000
Actuarial Fees		106,900	97,100
		673,400	**957,850**
Depreciation	*39*		
Buildings		12,208,143	11,696,449
Plant and Machinery		5,734,661	6,382,528
Motor Vehicles		10,048,010	9,154,286
Electronic Equipment		798,822	780,176
Furniture, Fixtures and Fittings		907,586	859,497
Roads		29,482,021	27,794,432
Drains		49,241,743	47,176,778
Bridges		559,367	517,406
Public Lighting		13,473,062	12,914,335
Sports Infrastructures		19,910,810	18,085,472
Cemetry/Incinerator		2,094,468	2,022,968
Other Public Infrastructure		684,945	684,945
Software		479,862	479,862
		145,623,499	**138,549,134**
Other Expenses	*40*		
Postage		150,637	300,000
Office Sundries/office expenses		43,088	102,823
Printing and Stationery		1,578,399	1,397,977
Books and Periodicals		1,600	-
Publications		107,326	134,722
Software Licence		60,030	148,810
Electoral Expenses		140,400	14,850
Entertainment		178,971	354,894
Subscriptions		257,190	355,910
General Insurance		780,466	411,890
Police Assistance		-	16,913
Cleaning Materials Office		27,241	145,623
		3,325,348	**3,384,412**

Particulars	Notes	30 June 2025	30 June 2024
		MUR	MUR
Finance Costs	*41*		
Bank Charges		156,166	143,251
IPSAS 41: Interest Car Loan Fair Value		316,376	-
		472,541	**143,251**
Other Gains/ Losses	*42*		
Gain or Loss on sale/Scapped of assets		(225,195)	833,000
		(225,195)	**833,000**

APPENDIX 1 - LIST OF VILLAGE COUNCILLORS

THE VILLAGE COUNCIL OF CAMP THOREL

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

THE VILLAGE COUNCIL OF DAGOTIERE

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

THE VILLAGE COUNCIL OF DUBREUIL

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

THE VILLAGE COUNCIL OF ESPERANCE

S.N	NAME
1	Mr. BAVA SAIB Sahe Jahan
2	Mrs. PURRUN Sindoo (Born COURTEN)
3	Mr. DAJEE Seewa
4	Mr. DHORAH Suraj
5	Mrs. DOBEE Kowsaleea
6	Mr. LACHUN Sanjay
7	Mr. NIRSIMLOO Oomesh
8	Mr. SOOKLALL Coontee
9	Mr. SOOKLALL Sravan Kumar

THE VILLAGE COUNCIL OF MELROSE

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

THE VILLAGE COUNCIL OF MOKA

S.N	NAME
1	Mr. ETIENNETTE Louis Karl
2	Mr. GOLAM Chandra Dath
3	Mr. GUJADHUR Brijhmohun
4	Mrs. JOONARAIN Lutchmee Sunita
5	Mr. LATCHUMAN Satidanand Dewar
6	Mr. LUTCHAMANEN Vythilingum Dewar
7	Mrs. RAMASAWMY Prishila
8	Mr. SEENAUTH Chandradutt
9	Mrs PRECIEUX Christine Up to 26 September 2024 Mrs. ROSUN Tassa As from 16 December 2024

THE VILLAGE COUNCIL OF MONTAGNE BLANCHE

S.N	NAME
1	Mr. BALKEEA Ajay
2	Mr. BASANT ROI Diviumlall
3	Mr. DILMAHOMED Mohammad Kawsaar Al-Yasa
4	Mr. GHANNOO Hoossen
5	Mr. MAHADOO Heendranath -
6	Mr. MAURACHEEA Vishal
7	Mr. PUTTOO Rishi
8	Mr. SEEBURUN Ravi Shankar
9	Mr. Pradeep Soodye _ Took oath on 02 April 2025

THE VILLAGE COUNCIL OF NOUVELLE DECOUVERTE

S.N	NAME
1	Mrs. BHUTTOOAH Vishwanee
2	Mr. BOODOO Muslim
3	Mr. DIDORALLY Mohammad Zakheer Hussein
4	Mr. DOONGOOR Parvesh Kumar
5	Mr. FAJURALLY Abdool Raman
6	Mr. JOOLIA Muhammad Aftaab Houssein
7	Mr. LOWTUN Mohammad Belal
8	Mr. RAMKALAM Gawkaran
9	Mr. SENEDHUN Gooroodeo

THE VILLAGE COUNCIL OF PROVIDENCE

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

THE VILLAGE COUNCIL OF QUARTIER MILITAIRE

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

THE VILLAGE COUNCIL OF RIPAILLES

S.N	NAME
1	Mr. BANSOODEB Rajkumar
2	Mr. BHOONDAH Premnath
3	Mrs. CANHYE Rewtee
4	Mr. DOORGACHURN Sunkarsingh
5	Mr. GHOORAH Udaye Kumar
6	Mr. NAHULLAH Naveen
7	Mrs. RAMBHURSY Bharatee
8	Mrs. RAMDASS Chumeshwaree
9	Mr. BEEDESSEE Sooditee – Took oath on 25 March 2025

THE VILLAGE COUNCIL OF SAINT JULIEN D'HOTMAN

S.N	NAME
1	Mr. APPA Bidianand
2	Mrs. BEEDASY Ratishi
3	Mr. CARPANEN Aroomougum Rajagopalen
4	Mr. FOOLELL Soobiraj Kumar
5	Mr. MAUDHOO Rajiv
6	Mrs. MUNGUR Vishwani
7	Mr. SOOBEN Moganarden
8	Mr. SOOBEN Renganarden
9	Mr SIVRAM Sooriadeo (Up to 28.01.2025) Mr. RAMNOCHANE Randhir (As from 01 July 2025)

THE VILLAGE COUNCIL OF SAINT PIERRE

S.N	NAME
1	Mr. GOODUR Nirendar
2	Mr. GOODUR Yash
3	Mrs. GREGOIRE Elishama Esther
4	Mr. HEEROOA Ramnarain
5	Mr. HOSSANNY Kiran
6	Mrs. MAHADOWA Lallitah
7	Mr. TOORBUTH Mohammad Irfaan
8	Mrs. TUYAU Marie Sweety Caroline
9	Mr. YERRIAH Harvin

THE VILLAGE COUNCIL OF VERDUN

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