



THE DISTRICT COUNCIL OF MOKA

ANNUAL REPORT

FINANCIAL YEAR 2023/2024



Royal Road Quartier Militaire



ceomfdc@intnet.mu



435-5531

TABLE OF CONTENTS

	Page
PART I	
• Statement from Chairperson	1
• Statement from Chief Executive	2
• History of the District and Profile of Council	3
• Vision/Mission/Purpose and Values	4 - 5
• Composition of Council	6 - 7
• Organisational Set up	8 - 10
PART II	
• Statement of Compliance	11
• Corporate Governance Report 2022 – 2023	12 - 27
PART III	
Performance of Department, Sections and Village Council	
• Administration Department	28 - 33
• Finance Department	34
• Land Use & Planning Department	35 - 37
• Public Infrastructure Department	38 - 40
• Public Health Department	41 - 54
• Welfare Department	55 - 57
• Gender Policy Statement of Council	58
• Village Councils	59 - 60
PART IV	
• Key Actions Plan	61 - 62
• Landmark Achievements	63 - 70
PART V	
• Financial Performance	71
• Financial Highlights	72 - 79
• Financial Statements	80 -
PART VI - Way Forward	
• Strategic Direction	



THE DISTRICT COUNCIL OF MOKA

ANNUAL REPORT FOR FINANCIAL YEAR 2023/2024

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

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

Adopted in Council Meeting of 27 September 2024

PART 1

STATEMENT FROM CHAIRPERSON

I am presenting with immense honour the Annual Report of The District Council of Moka for the year 2023/2024 as Chairperson. The financial year under review was marked mainly with implementation of major projects for the regions of Moka for the welfare of the inhabitants. The Council has continued to provide different services to each of the citizens with improved standards and timely delivery.

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

The Council has successfully achieved the objectives which were set at the beginning of the financial year in line with its established mandate of enhancing the economic, environmental, social and cultural welfare of the local community. The effective collaboration between the Central Government and Local Government has continued to prevail for an overall good performance at all levels.

I would like to express my gratitude to The Honourable Prime Minister of The Republic of Mauritius for his trust placed upon me and for his unflinching support to me as Chairperson of the Council in achieving our objectives for the welfare of the population. I would like also to express my gratefulness to The Honourable Vice-Prime Minister, Ministers, Parliamentary Private Secretaries, Members of the National Assembly for Constituencies Nos. 8, 10 & 17, all Councillors of The Council, the Chief Executive and employees of the Council for their continued support and dedicated performance to achieve the mission of the Council. I am confident that as a team we will continue to work with discipline for successful results.

MR. SOONARANE SUDHIRCHANDRA MAHESH KUMAR, MSK
CHAIRPERSON

STATEMENT FROM CHIEF EXECUTIVE

It is with immense pleasure that I am contributing to the Annual Report 2023-2024 of The District Council of Moka which has been on a path of continued innovation, digital transformation and development.

The District Council of Moka has performed on its strategic road map by centering its strategy towards managing climate change impacts by improving drainage infrastructure through mapping, design and construction of drains in all localities, transformation of existing facilities such as village halls, sub halls, markets, children's playground and football playgrounds into all-in-one facilities and ensuring environmental cleanliness, through Geographical Information System management.

The Council has also spared no efforts to control and facilitate minor and major development within its jurisdiction. The District Council of Moka team is proud of its realisations and is now looking ahead for continued progress and innovations.

MR. GHOVADARAJAH NAIDOO RAMANJOOLOO
CHIEF EXECUTIVE

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 19th century.

The District of Moka comprises 16 villages covering an area of 230.5 km² 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 construction of the new road Alma by-pass has been one of the major developments ensuring easy traffic flow. Other major developments include the construction of new office buildings, commercial showroom, new morcellement and new sports complexes and multipurpose halls. Moka is being positioned as a dynamic region with new sustainable development in harmony with the environment.

VISION/MISSION/PURPOSE AND VALUES

OUR IDENTITY

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

VISION

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

MISSION

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

CORE VALUES

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

Those values are as follows:

EXCELLENCE

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

EFFICIENCY

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

INTEGRITY

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

COURTESY

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

✚ TEAMWORK

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

**✚ QUALITY
& INNOVATION**

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

OUR OBJECTIVES

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

COMPOSITION OF COUNCIL FOR FINANCIAL YEAR 2023/2024

Under the Local Government Act 2011 (LGA), as subsequently amended, The District Council of Moka has 16 Village Councils under its jurisdiction. Each Village Council comprises 9 Councillors elected under the Representation of the People Act. Each Village Council has a representative at The District Council of Moka, except 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. S.M.K. SOONARANE, MSK, is the Chairperson of The District Council of Moka and Mr. V. RAMDUNY is the Vice-Chairperson having been re-elected respectively in December 2022.

Under Section 45 of the LGA, the Council meets as often as the business it receives and at least every fortnight in the Council Chamber for the formulation of policies and examination of all matters pertaining to the administration of the 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:

Sn	Name	Designation	Village Council
1	Mr. SOONARANE Sudhirschandra Mahesh Kumar, M.S.K.	CHAIRPERSON OF THE DISTRICT COUNCIL	PROVIDENCE
2	Mr. RAMDUNY Vageesh	VICE-CHAIRPERSON OF THE DISTRICT COUNCIL	L'AVENIR
3	Mr. DIDORALLY Mohammad Zakheer Hussein	DISTRICT COUNCILLOR	NOUVELLE DECOUVERTE
4	Mr. NIRSIMLOO Oomesh	DISTRICT COUNCILLOR	ESPERANCE
5	Mr. GHOORAH Udaye Kumar	DISTRICT COUNCILLOR	RIPAILLES
6	Mr. GOLAM Chandradath	DISTRICT COUNCILLOR	MOKA
7	Mr. GOODUR Yash	DISTRICT COUNCILLOR	SAINT PIERRE
8	Mr. AATMA RAMANAH Atmanand Mahunthy, M.S.K	DISTRICT COUNCILLOR	VERDUN
9	Mr. HEEROOA Ramnarain	DISTRICT COUNCILLOR	SAINT PIERRE
10	Mr. MULLOO Tejnath Kiran	DISTRICT COUNCILLOR	QUARTIER MILITAIRE
11	Mr. POORUNDERSING Dhiraj	DISTRICT COUNCILLOR	MELROSE
12	Mr. RAMJEE Ravi	DISTRICT COUNCILLOR	DUBREUIL
13	Mr. RAMKHALAWON Chatan Anand	DISTRICT COUNCILLOR	LA LAURA-MALENGA
14	Mr. TEELOKEE Vijayanan	DISTRICT COUNCILLOR	CAMP THOREL
15	Mr. SEEBURUN Ravi Shankar	DISTRICT COUNCILLOR	MONTAGNE BLANCHE
16	Mr. SONESING Anandev	DISTRICT COUNCILLOR	DAGOTIERE
17	Mr. SOOBEN Moganarden	DISTRICT COUNCILLOR	SAINT JULIEN D'HOTMAN

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 are detailed in the table below. There also Sections under some departments as elaborated in the next part.

LIST OF HEADS OF DEPARTMENTS/SECTIONS

Name	Designation
Mr. G.N. RAMANJOOLOO	Chief Executive
Mr. N. MIGALE	Deputy Chief Executive (Posted at The District Council of Pamplémousses as from 16.12.2022 and posted back to The District Council of Moka as from 12.09.2023 to date)
Mrs. M.B. ARMOOGUM	Financial Controller
Mr. A. SOOKUN	Head, Public Infrastructure Department
Mrs. G. LUTCHOMAN - BIKOO	Human Resource Management Officer
Mr. D. NUCKCHEDDY	Assistant Chief Executive (Assigned duty as Acting Deputy Chief Executive as from 16.12.2022 to 11.09.2023)
Mr. K.A. THAGALEE	Assistant Chief Executive
Mrs. A.Z. CADER SAIB-AHSEEK	Assistant Chief Executive (Posted at The District Council of Moka with effect from 03.05.2024)
Mr. J. LOBIN	Chief Health Inspector
Mr. B.A. BEEDASY	Head, Land Use and Planning Department (Up to 18.01.2023)
Mr J. SADDUL	Head, Land Use and Planning Department (As from 16.10.2023)
Mrs. M. SHAM-RAMBHUJUN	Planning and Development Officer Acting Head, Land Use & Planning Department (As from 26.01.2023 to 25.04.2023) (As from 26.04.2023 to 25.7.2023) (As from 31 July 2023 to 15.10.2023)
Mr. J. RAMMAH	Chief Inspector of Works
Mr. C. RAMESSUR	IT Officer/Systems Administrator
Mr. V. KOONJA	IT Officer/Systems Administrator
Mr. T. AUCKEL	Senior Welfare Officer (Up to 26.02.2024) Posted at The Municipal Council of Curepipe with effect from 27.02.2024)
Mrs. S. DAJEE	Principal Internal Control Officer
Mr. T. PAVADAY	Safety & Health Officer/Senior Safety & Health Officer

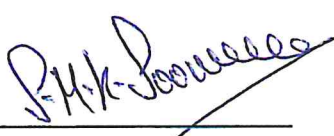
The Organisational Set-up of the Council is detailed in figure 1.

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 2023- 2024.

Signed by:

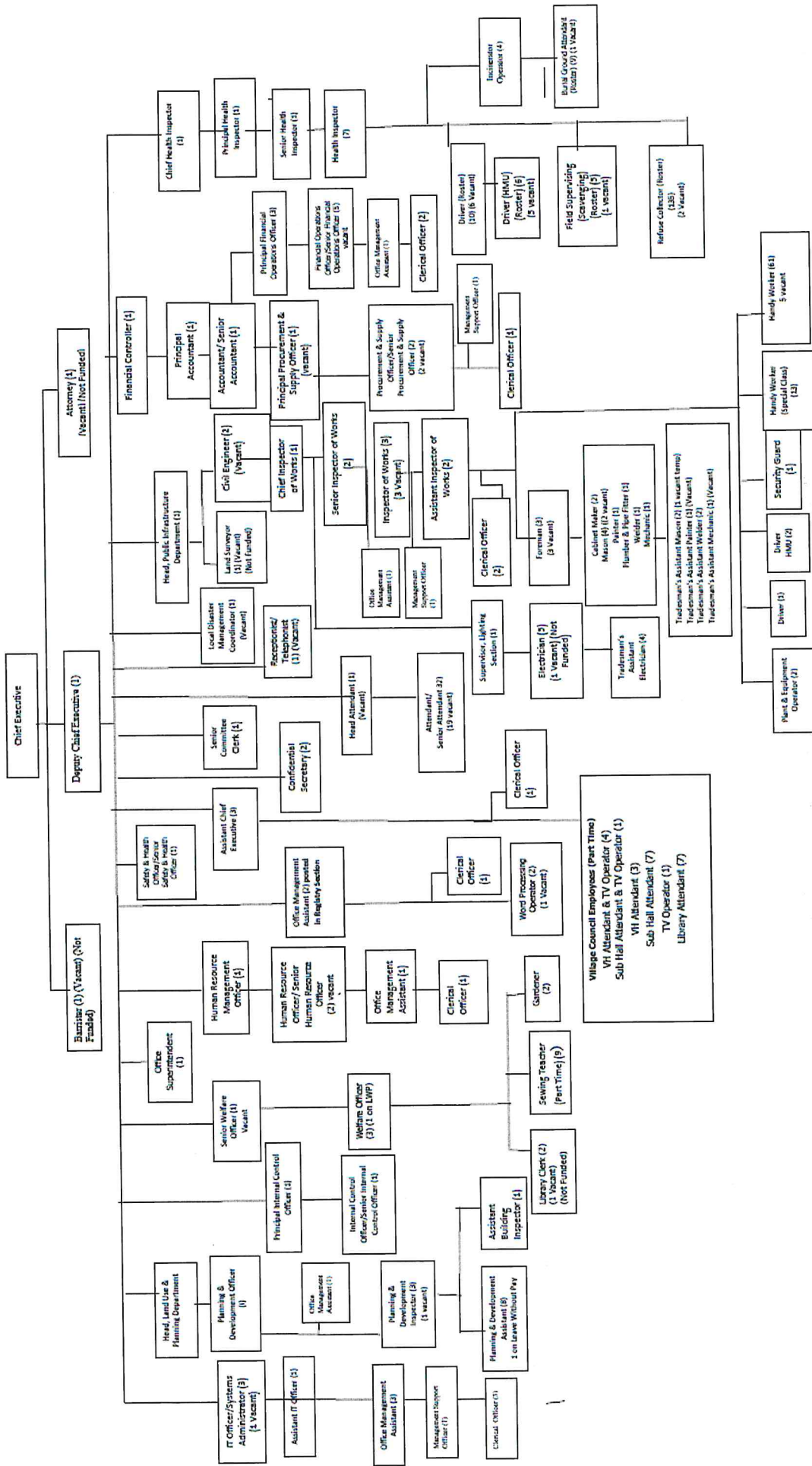


**Mr. S.M.K. SOONARANE, MSK
CHAIRPERSON
THE DISTRICT COUNCIL OF MOKA**



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

THE DISTRICT COUNCIL OF MOKA
ORGANIZATIONAL SET UP – ALL DEPARTMENTS



CORPORATE GOVERNANCE REPORT 2023-2024

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 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 Council Project Management System (CPM), 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 digitalization process for more transparency, accountability and integrity.

Principle 2: The Structure of the Council and its Committees

The structure of the Council is shown in Figure II.

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

According to Local Government Act 2011, all meetings of the Council are held in public except otherwise accepted by the Chairperson. The number of meetings held for Council and Committee are highlighted in the Annual Report. All Councillors are stood guided by the Standing Orders and Code of Conduct for Councillors, relevant regulations and legislations

On the management side, besides advising the Council, the Chief Executive has overall responsibility for 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.

THE STRUCTURE OF THE COUNCIL

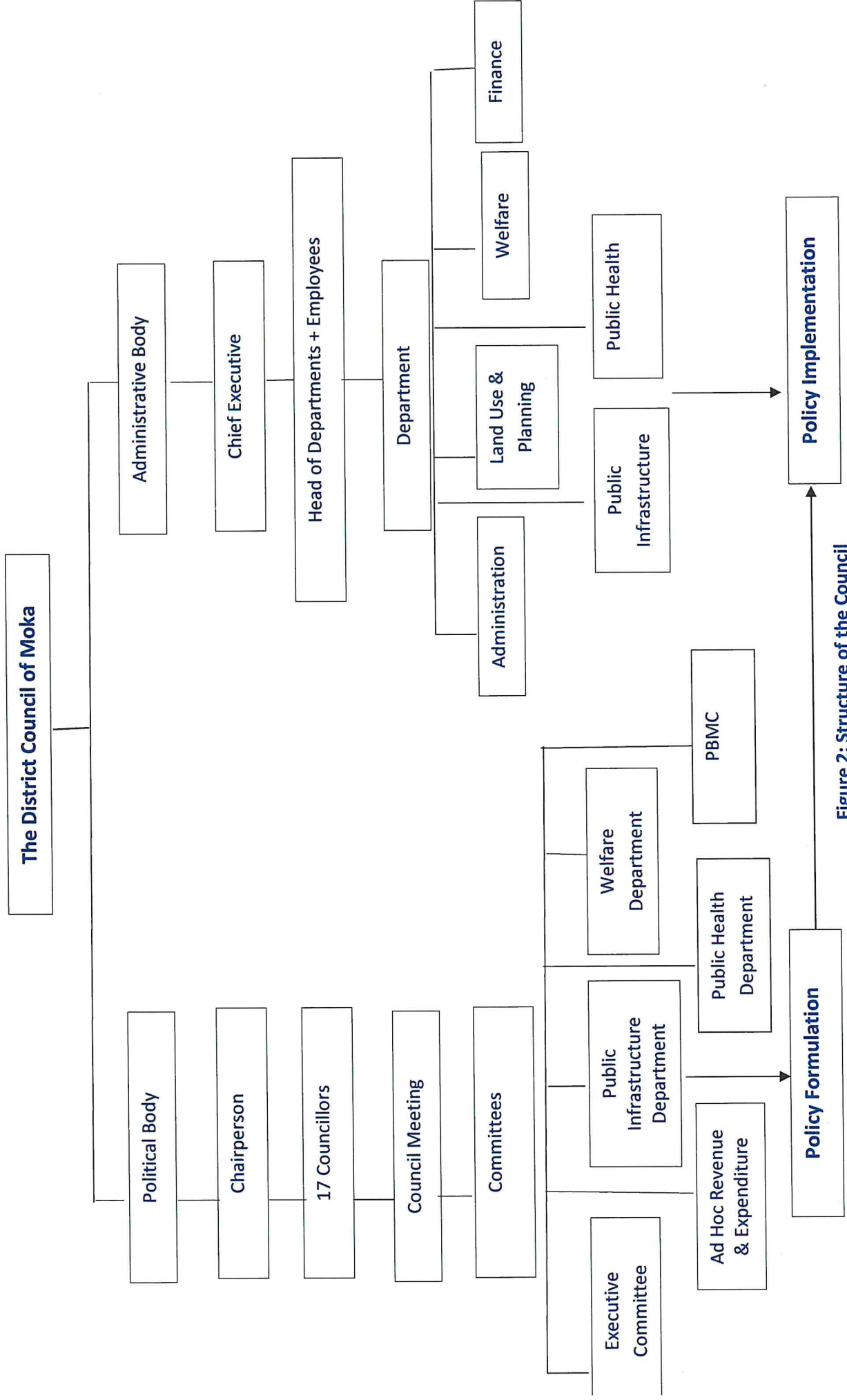


Figure 2: Structure of the Council

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

Sn	Name	Designation	Village Council	No. of Meetings Attended
1	Mr. SOONARANE Sudhirschandra Mahesh Kumar, M.S.K.	CHAIRPERSON	PROVIDENCE	18
2	Mr. RAMDUNY Vageesh	VICE-CHAIRPERSON	L'AVENIR	10
3	Mr. DIDORALLY Mohammad Zakheer Hussein	DISTRICT COUNCILLOR	NOUVELLE DECOUVERTE	9
4	Mr. NIRSIMLOO Oomesh	DISTRICT COUNCILLOR	ESPERANCE	14 (As from 21.09.2023)
5	Mr. GHOORAH Udaye Kumar	DISTRICT COUNCILLOR	RIPAILLES	17
6	Mr. GOLAM Chandradath	DISTRICT COUNCILLOR	MOKA	17
7	Mr. GOODUR Yash	DISTRICT COUNCILLOR	SAINT PIERRE	11
8	Mr. AATMA RAMANAH Atmanand Mahunthy, M.S.K	DISTRICT COUNCILLOR	VERDUN	13
9	Mr. HEEROOA Ramnarain	DISTRICT COUNCILLOR	SAINT PIERRE	9
10	Mr. MULLOO Tejnath Kiran	DISTRICT COUNCILLOR	QUARTIER MILITAIRE	11
11	Mr. POORUNDERSING Dhiraj	DISTRICT COUNCILLOR	MELROSE	17
12	Mr. RAMJEE Ravi	DISTRICT COUNCILLOR	DUBREUIL	18
13	Mr. RAMKHALAWON Chatan Anand	DISTRICT COUNCILLOR	LA LAURA MALENGA	6
14	Mr. TEELokee Vijayanan	DISTRICT COUNCILLOR	CAMP THOREL	17
15	Mr. SEEBURUN Ravi Shankar	DISTRICT COUNCILLOR	MONTAGNE BLANCHE	15
16	Mr. SONESING Anandev	DISTRICT COUNCILLOR	DAGOTIERE	18
17	Mr. SOOBEN Moganarden	DISTRICT COUNCILLOR	SAINT JULIEN D'HOTMAN	17

The Council has met 18 times for Financial Year 2023-2024.

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 effected by the Council.

The Executive Committee Members are appointed by the Chairperson and consisted of the following members. Fifty-one meetings of the Executive Committee were held during financial year 2023/2024.

SN	Name	Designation	No. of Meetings Attended
1	Mr. SOONARANE, Sudhirschandra Mahesh Kumar, M.S.K.	Chairperson	50
2	Mr. RAMDUNY, Vageesh	Vice-Chairperson	26
3	Mr. GOLAM, Chandradath	Member	49
4	Mr. RAMJEE, Ravi	Member	49
5	Mr. SEEBURUN, Ravi Shankar	Member	41
6	Mr. GOODUR Yash	Member	40
7	Mr. SOOBEN Moganarden	Member	47

2.3 ADHOC REVENUE AND EXPENDITURE COMMITTEE

This Committee consisted of the following members deals mainly with the preparation of estimates, reviewing the Arrears Monitoring Committee and the preparation of Financial Regulations.

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

2.4 PUBLIC INFRASTRUCTURE COMMITTEE

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

SN	Name	Designation
1	Mr. SOONARANE, Sudhirschandra Mahesh Kumar, M.S.K.	Chairperson
2	Mr. RAMDUNY, Vageesh	Vice-Chairperson
3	Mr. POORUNDERSING, Dhiraj	Member
4	Mr. RAMJEE, Ravi	Member
5	Mr. GOODUR, Yash	Member
6	Mr. MULLOO Tej Nath Kiran	Member
7	Mr. GHORAH Udaye Kumar	Member
8	Mr. SEEBURRUN Ravi Shankar	Member
9	Mr. AATMA RAMANAH Atmanand Mahunthy, M.S.K	Member
10	Mr. TEELooke Vijayan	Member
11	Mr. HEEROOA, Ramnarin	Member
12	Mr. NIRSIMLOO Oomesh	Member

2.5 PUBLIC HEALTH COMMITTEE

The Public Health Committee dealt with the management of markets and fairs, hawkers, sanitation and other environmental issues. The Public Health Committee met four times during the financial year 2023/2024.

SN	Name	Designation
1	Mr. SOONARANE, Sudhirschandra 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. GHORAH Udaye Kumar	Member
8	Mr. TEELooke Vijayan	Member

2.6 WELFARE COMMITTEE

The Welfare Committee is principally constituted to work on the annual Sports and Welfare Program and to prepare for civic or other specific events. Matters regarding welfare aspects were taken up in the Council meetings.

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

2.7 PLANNING MONITORING COMMITTEE

The Planning Monitoring Committee has been constituted to review and monitor complaints pertaining to buildings or planning matters. Four meetings were held during the financial year 2023/2024.

SN	Name	Designation
1	Mr. SOONARANE, Sudhiraachandra 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

2.8 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 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 has met on 51 occasions for financial 2023/2024.

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

SN	Name	Designation	No. of Meetings attended
1	Mr. SOONARANE, Sudhirchandra Mahesh Kumar, M.S.K.	Chairperson	50
2	Mr. GHOORAH, Udaye Kumar	District Councillor as Member	51
3	Mr. DIDORALLY, Mohammad Zakheer Hussein	District Councillor as Member	25
4	Mr. MULLOO Tejnath Kiran	District Councillor as Member	39
5	Mr. SONESING, Anandev	District Councillor as Member	51
6	Mr. RAMANJOOLOO, Ghovadarajah Naidoo	Chief Executive, Member	50
9	Mr. J. SUDDUL	Head, Land Use and Planning Department, Member (As from 24.10.2023 to date)	32
	Mrs. Mansha SHAM-RAMBHUJUN	Acting Head, Land Use and Planning Department, Member (As from 07.07.23 to 18.10.2023)	19
10	Mr. SOOKUN, Aumrajsingh	Head Public Infrastructure Department, Member	36
11	Mr. LOBIN, Jaykrishna	Chief Health Inspector, Member	50

2.9 PROCUREMENT COMMITTEE

As per Section 160 of the LGA, the procurement of goods and services shall be effected by a Local Authority in accordance with the provisions of the Public Procurement Act. The Procurement Committee consisted of the following Officers. The Procurement Committee met fifty-five times during the financial 2023-2024

FINANCIAL YEAR 2023/2024	
Name	Designation
Mr. N. MIGALE - Deputy Chief Executive (As from 12.09.2023)	Chairperson
Mr. Dinesh NUCKCHEDDY - Acting Deputy Chief Executive (For period 16.12.2022 to 11.09.2023)	Chairperson
Mrs. M. B. ARMOOGUM - Financial Controller	Member
Mr. J. LOBIN - Chief Health Inspector	Member

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:

- **Ethics Committee**

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

Sn	Name	Designation
1	Mr. SOONARANE Sudhirschandra Mahesh Kumar, M.S.K.	CHAIRPERSON
2	Mr. RAMDUNY Vageesh	VICE-CHAIRPERSON
3	Mr. POORUNDERSING Dhiraj	DISTRICT COUNCILLOR
4	Mr. AATMA RAMANAH Atmanand Mahunthy, M.S.K	DISTRICT COUNCILLOR
5	Mr. GHOORAH Udaye Kumar	DISTRICT COUNCILLOR
6	Mr. SOOBEN Moganarden	DISTRICT COUNCILLOR
7	Mr. MULLOO Tejnath Kiran	DISTRICT COUNCILLOR

- **Safety and Health Committee**

The Council treats on a top priority the health and safety environment of the public officers during their daily works. 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; to make the workplace a safer, healthier and a more productive place.

During the year 2023/2024, 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 participated in Committees have expressed their satisfaction on the provision of personal protective equipment to employees during the financial year. Manual grade workers were given the opportunity to continue their medical check-up program provided by the Ministry of Health and Wellness. The SHO played an important role for nineteen (19) premises occupied by the Council in obtaining their Fire Certificates from 01 July 2023 to 30 June 2024.

• 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).

During the period July 2023 to June 2024, the LEOC has been activated as follows:

Activated on	Event
13.01.2024 – 16.01.2024	Cyclone Belall
22.01.2024 – 25.01.2024	Cyclone Candice
21.02.2024 – 22.02.2024	Cyclone Eleaona
31.03.2024 – 01.04.2024	Heavy Rain Warning
21.04.2024 – 22.04.2024	Heavy Rain Warning

✓ 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.

• 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

Local Government Act Section 24 provides for the duties of a Councillor 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 2023 – June 2024

	Number	Total Remuneration (MUR)
Chairperson	1	883,241
Vice Chairperson	1	366,926
District Councillors	15	3,714,684
Village Councillors	144	9,795,984
Total		14,760,835

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 2023/2024 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 Audit Section which is effective and functions independently. Headed by a Principal Internal Control Officer, the section ensures that the Council is efficiently running in compliance with internal control mechanism. It exercises control on the Council's affair, ensures appropriate procedures, practices are operating efficiently to achieve the objectives set with a view of preventing fraud and malpractice, and ensures reliability of financial and operational processes.

Audit Committee

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
Mrs P.Khadun	Secretary	Welfare Officer

Purpose of Audit Committee

The Audit Committee (AC) is a prerequisite for public accountability and good governance. It plays a pivotal role in ensuring compliance by the 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

For the Financial year 2023-2024, 6 meetings of the Audit Committee were conducted.

7.2 External Auditors

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

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

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

7.3 Anti-Corruption Committee (ACC)

An Anti-Corruption Committee is integrated at the Council with the Heads of Department to conduct corruption risk assessment exercise in line with the Public Sector Anti-Corruption Framework of the ICAC. With the enactment of the Financial Crime Commission, the corruption risk assessment will be conducted as per new guidelines to be issued.

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 III- 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 545 employees including staff, manual grade, and part-time employees.

(2) COMMITTEE SECTION

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

During Financial Year 2023/2024, the following Committees have been held:

Committees	No. of Meetings held during Financial Year 2023/2024
Council Meeting	18
Executive Committee	49
Permits and Business Monitoring Committee	51
Procurement Committee	51
Planning Monitoring Committee	4
Public Health Committee	4
Ad Hoc Finance Committee	NIL Matters taken the Council Meetings
Public Infrastructure Committee	
Welfare Committee	

(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 **2023/2024**, duties pertaining to this Section were allocated to Audit Staff in order to meet the Council's aims, objectives and targets. Despite the limited resources available in terms of staffing, it is worth mentioning that the overall objectives of this Section were achieved in the most efficient and effective manner.

AUDIT PLAN FOR FINANCIAL YEAR 2023/2024

- Cash and Cheque collection /deposit to bank.
- Random check of Bank Reconciliation/Asset Register for Village Councils
- Post audit check of Payment Vouchers for District and Village Councils
- Sample check of Overtime/Allowances/Salaries/Deductions
- Random check of payroll/cash collection /inventory store on EBIZ system/MOLG system
- Movement Book/Odometer Reading
- Special Instruction Form from HR for payroll transactions
- End of Year Bonus
- Refund of yearly unutilised Sick Leaves
- Annual Increment/Compensation/Uniform Allowance
- Passage Benefits/Assignment of Duties/Car Loan
- Retirement Benefits and Gratuities
- New Appointment/Transfer/Resignations
- Annual Inventory Store & Non-Store Items/Office
- Assist in the opening of Tender/Quotation Box
- Team work for verification of procurement tender files with list of projects on CPM
- Vetting of Car Loan Agreement
- Verification of Project Creation Forms

- Verification of payments using the in-house CPM system
- Using Council Project Management to view photos of all Capital Projects & minor works to get an overview of the implementation of the projects from handing over of site up to completion of work.
- Site Visit on Capital Projects and Physical Check on a sample basis on material assets purchased
- Update of Working Paper file as per National Audit Office recommendations
- Verified Log Book Diesel
- Advertising and Publicity fees
- Burial /Crematorium fees
- Reconciliation Project Creation Form with CPM
- Drawing of Lots Exercise for Market/Fair
- Application for BLUP verified randomly
- Special Instruction Form for Penalty Fees prior to issue of BLUP
- Refund of Deposit/Rental of Multipurpose Hall/Recreational Centre
- Attend Disciplinary Committees /Departmental Board/Audit Committee
- Drafting reports on Audit Findings/update of Risk Register
- Special Assignment / Inquiry by Chief Executive
- Follow up on National Audit Office /Audit Committee

During Financial Year **2023-2024** approximately eight (8) reports from the Audit Section were forwarded to the Chief Executive on the above areas which were covered on a sample basis.

About Twenty-Nine (29) Audit Working Papers were documented for submission to the National Audit Office. Findings and recommendations were reported in a timely manner.

(4) INFORMATION TECHNOLOGY SECTION

The District Council of Moka has embarked on an innovative road map (I-Council) with the aim to provide services effectively and efficiently to the public. In this endeavour, all bureaucratic processes have been looked into and have been digitalised by using the latest Information Technology tools adopted by the Council. Moreover, the IT tools and methods including Geographical Information System (GIS), Global Positioning System (GPS), ERP Council Project Management System (CPM) and Artificial Intelligence (AI) have led to innovative policies and mechanisms to address gaps and challenges in social, economic, and environmental sectors

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

Following the decision of the Government on 16 March 2020 for I-Council implementation project, The Council Project Management System has been successfully deployed in all 12 Local Authorities so far and is being closely monitored by the Digital Office based at the Ministry of Local Government and Disaster Risk Management.

On the other hand, Asset Tagging on the National Geographical Information System (NGIS) has been completed in all Local Authorities.

(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 CPM system and if any action taken are recorded on the CPM.

It is also responsible for filing of all documents and mails to be used as archives for the Council. The outgoing mails handled by the Registry Section amounted to 1,650 in the financial year 2023/2024.

(6) **THE PROCUREMENT SECTION**

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

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

In the financial year 2023/2024, the following bids have been awarded:

➤ Open National Bidding	:	91
➤ Direct Procurement	:	10
➤ LVP	:	5
➤ RBD	:	1
➤ RFQ	:	13
➤ CPB	:	1

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

1.13 THE LAND USE AND PLANNING DEPARTMENT

The Land Use and Planning Department is set up under Section 67 of the Local Government Act (LGA) 2011 (as subsequently amended) and is commonly known as the Planning Department. It consists of 12 persons namely the Head Land Use & Planning Department, A Planning and Development Officer, 2 Planning and Development Inspectors, 7 Planning and Development Assistants and 1 Assistant Building Inspector.

FUNCTIONS OF THE PLANNING DEPARTMENT

One of the most important functions of the Land Use & Planning 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:

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

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

1. To investigate and initiate actions on complaints and illegal developments;
2. To initiate legal proceedings at the level of District Court, Intermediate Court and Supreme Court;
3. To advise members of the public on land use matters;
4. To represent the Council in meetings at different ministries such as Morcellement Board, Land Conversion Permit, PER/EIA/SEA Committees amongst others;
5. To submit views to the Valuation Department and Ministries for assessment of property;

6. To attend the Environment and Land Use Appeal Tribunal (ELAT) in respect of appeal cases, District Court, Intermediate Court and Supreme Court'
7. To process requests for No Objection letters; and
8. To carry out surveys and ex-post control.

PROCESSING AND DETERMINATION OF APPLICATIONS

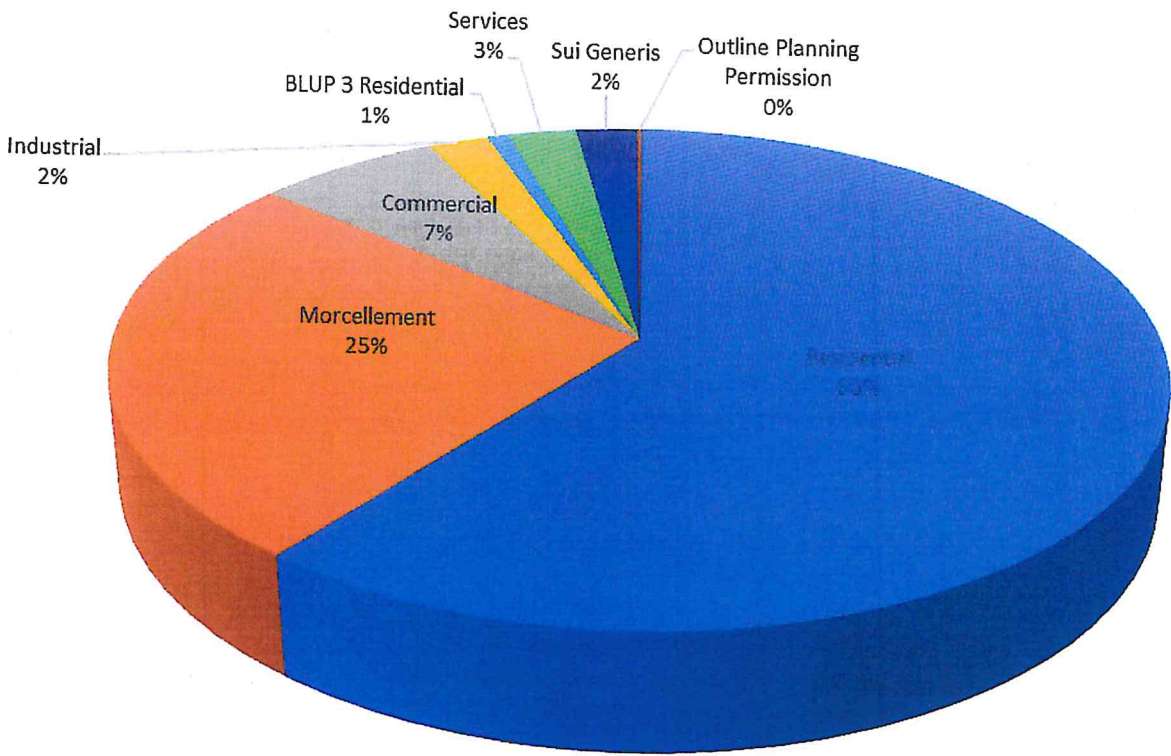
The district development is controlled through GIS technology and now applications are processed using GIS Maps and archiving. This has brought new effectiveness in the administrative and technical processes in dealing with applications. Marked improvement has been noted in handling of documents, archiving 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 2023/2024, the Land Use and Planning Department has successfully entertained 1,702 applications for different categories details of which are hereby summarised in the table below.

PERMIT TYPE	CLUSTER	APPROVED	REFUSED	IN PROGRESS	TOTAL
BLUP1	Residential	503	112	411	1,026
BLUP2	Morcellement	194	34	204	432
BLUP3	Commercial	23	36	53	112
	Industrial	13	15	9	37
	Residential	5	4	4	13
	Services	10	16	16	42
	Sui Generis	6	12	19	37
	Outline Planning Permission	0	3	0	3
Total		754	232	716	1,702

Percentage of Application received during financial year
2023-2024



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

1.14 THE PUBLIC INFRASTRUCTURE DEPARTMENT

The Public Infrastructure Department (PID) is one of the critical departments in the Organizational Structure of the Council and is the executing arm of the Council for the implementation and management of projects. Maintenance of assets such as roads, drains and street lighting are also under the responsibility of the PID. The PID works to provide a standard and well-maintained infrastructure for the wellbeing of the Citizens.

The PID is mainly responsible amongst others for the following services:

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

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

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

The Head Public Infrastructure Department and Chief Inspector of Works advise the Council on engineering matters, the implementation and application of the relevant legislations including the Roads Act, the Building Control Act and the Local Government Act. The PID possesses several vehicles and equipment used for the execution of the different duties as detailed.

1.14. LIST OF VEHICLES AND EQUIPMENT

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

1.15 Capital Projects

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

CAPITAL PROJECTS FOR FINANCIAL YEAR 2023/2024

SN	PROJECT NAME	PROJECT VALUE (Rs.)
1	Upgrading of Football Ground at Moka	5,000,000
2	Covering of gradin and upgrading of cloakroom at Esperance	4,000,000
3	Purchase of vehicles and equipment	23,000,000
4	Upgrading of Village Hall Building and Yard at Dubreuil	2,200,000
5	Construction of recreational park and health track at Dubreuil	2,000,000
6	Construction of multipurpose building ,upgrading of market fair and football ground ,construction of cloakroom, mini soccer, children garden and greenspace at Lower Dagotiere	26,000,000.00
7	Construction of sub hall and mini soccer pitch at L'Assurance Residence Firinga	5,000,000
8	Extension of Moka Village Hall	1,500,000
9	Construction of mini soccer pitch, parking and Health track at Petit Paquet Footbal Ground	5,100,000
10	Upgrading of Montagne Blanche Market	8,000,000.00
11	Upgrading of Market Fair at Moka	500,000
12	Upgrading of Market Fair at Moka	500,000
13	New features to be added in the Quartier Militaire Leisure Park	
	(i) supply, install and commissioning of a musical water jet system around existing water ponds inclusive of all civil works	20,000,000
	(ii) Construction and installation of an outdoor landscaped wooden children playground station.	
	(iii) Landscaping with green fence and allays around ponds and boundary walls.	
	iv) creation of a landscaped area and installation and commission of a bust for SAJ.	
14	Construction of Sub Hall at L'Assurance	3,000,000
15	Upgrading of Football Ground at St Julien Dhotman	6,000,000

1.15 THE PUBLIC HEALTH DEPARTMENT

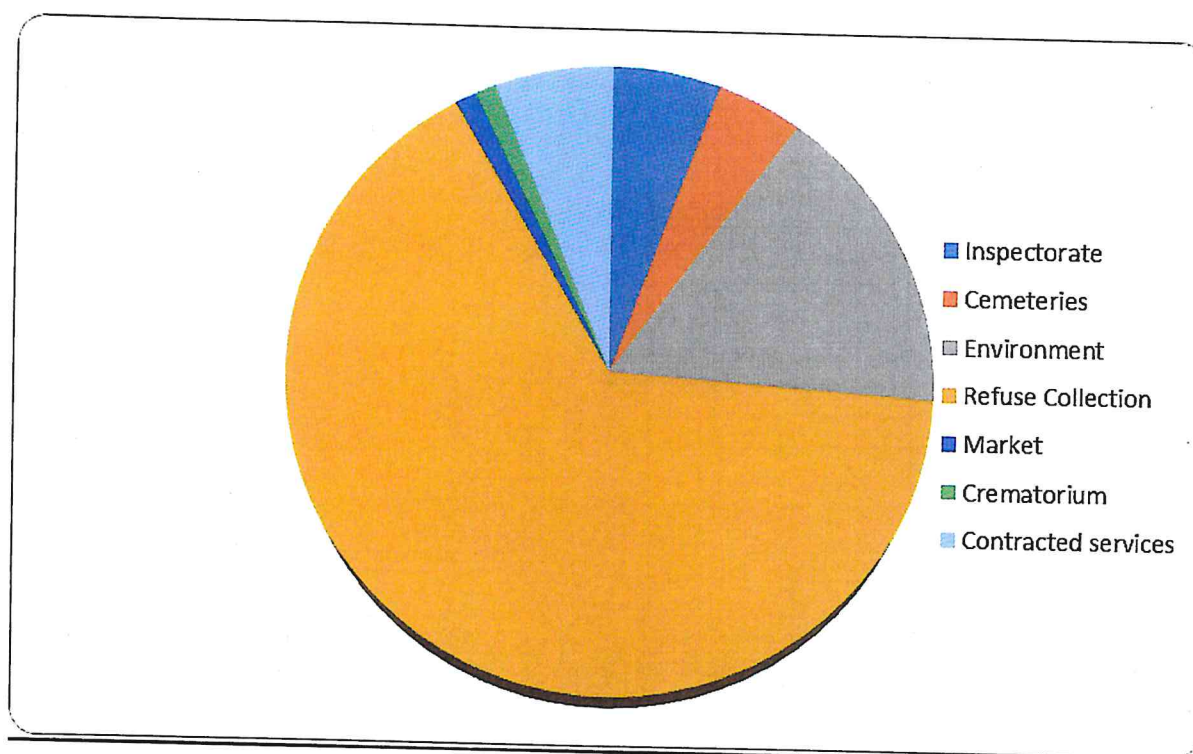
INTRODUCTION

The Public Health Department has the overall responsibility for the creation and maintenance of a good living environment in the Council area.

The main duties of the Public Health Department are:

1. Refuse Collection
2. Cleaning and Management of Overgrown Barelands
3. Management of Market and Fairs
4. Management of Cemeteries and Crematorium
5. Sweeping of Roads
6. Rodent Control
7. Collection of Bulky Wastes
8. Control of Illegal Hawkers, and other Trades
9. Sensitisation Campaigns
10. Enforcement Duties
11. Control of Pollution
12. Cleaning of road borders

1. Department Manpower



2. Refuse Collection Service

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



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

Field supervisor : 5

Refuse Collectors : 103

Lorries : 13 (*3 tippers & 8 compactors*)

It is to be noted that the service is on a 6-day basis provided as from 5.30 a.m. and the Health Inspectorate Cadre monitors the program of work to ensure delivery of service to the Citizens.

3. Cleaning of Roadsides

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



4. Environment Team

A dedicated team of 16 Refuse Collectors has been set up for the collection of litters along all the main roads, and other roads within Council area. Basically, this work is done on a fortnightly basis, as per a variable roster. This team is also responsible for cleaning and

mowing works along roadsides, on roundabouts, as well as the 88 green spaces including Health Track, and Recreational Parks.

Recreational Parks. 50 General Workers were recruited and posted at the Public Health Department for the cleaning roadside and green spaces.





MAURI FACILITIES MANAGEMENT CO. LTD

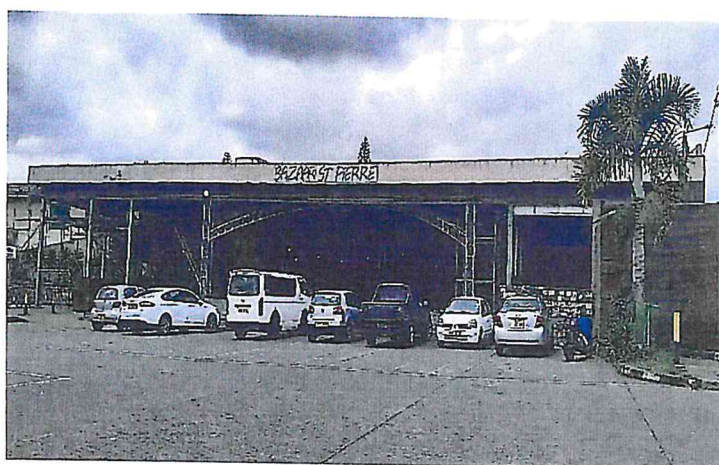
The Mauri-Facilities Management Co Ltd, a private company (a subsidiary of Landscape Mauritius), has deployed 50 General Workers to The District Council of Moka who are undertaking activities such as general cleaning works, sweeping of roadside, collection of litters and trimming of green spaces, cleaning at round-about and islets.



Herbicide spraying



5. Market and Fair



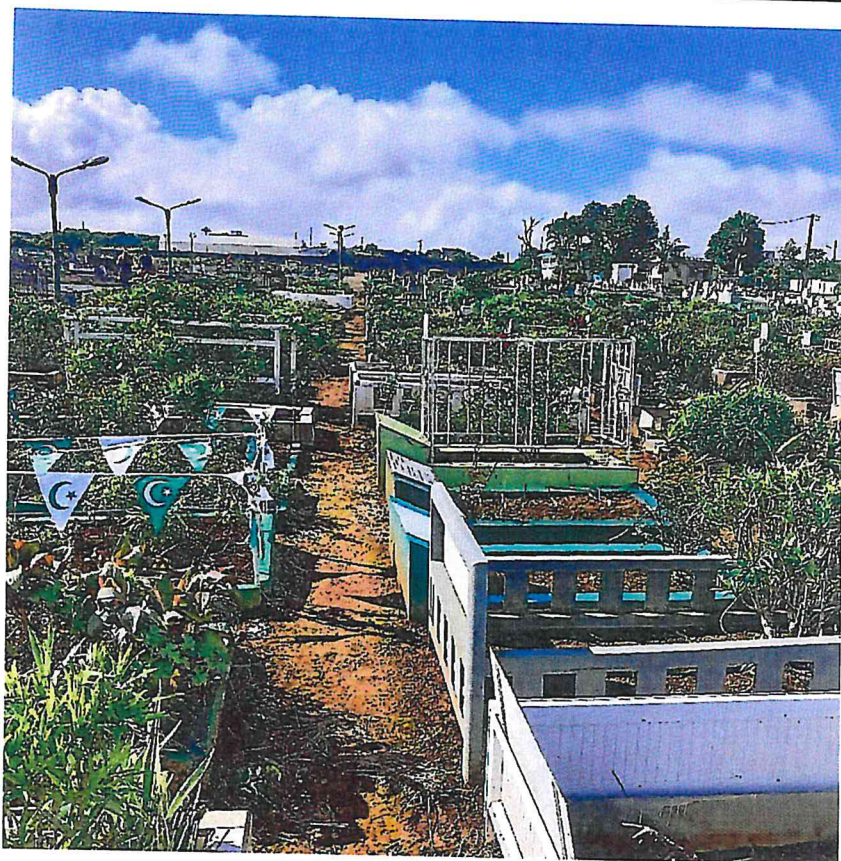
The Council is responsible for the management of five (5) market/ fairs which are situated at Quartier Militaire, Montagne Blanche, Moka, and Saint Pierre and Dagoti re as follows:

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

With the ongoing renovation and extension of the present Markets, the Council has a vision to make it become the preferred shopping area for customers around Mauritius, in terms of commerce and conviviality. Apart from being the local point for shopping in the area, it is also expected to be a major attraction for the tourists as well. For this financial year, Saint Pierre Market Fair, Moka Open Fair and Montagne Blanche Fair was upgraded to meet the needs of the stallholders and the inhabitants. Dagoti re Market was also put into operation as from the May 2024.

6. Cemeteries, Cremation Grounds, and Crematoria

There are 5 cemeteries, 13 cremation grounds, and 2 LPG propelled Crematoria within the District Council Area. Alma Cemetery has been extended over an area of 5 acres of land. A new crematorium is in construction at Alma cemetery.



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 2023/2024 stood at **197**.

Crematorium



The Crematoria of the Council are located at Circonstance, Saint Pierre near the existing cemetery and in the Montagne Blanche cemetery premise. The latter was operational as from 04 June 2022. They are modern LPG propelled incinerators, satisfying all the environmental laws.

Number of incineration carried out for year 2023/2024: 162

Number of burial effected for the year 2023/2024: 181

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 1000 kg of rodenticide were used during for year 2023/2024. 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 were carried out, led to the identification of 2620 plots of barelands, as follows

- **1156 : Known owners**
- **1422 : Unknown owners**
- **15 : State Land**
- **27 : Known owners but residing abroad**

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

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

424 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 barelands was intensified due to the propagation of Dengue Fever.

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



Distribution of 22,000 pamphlets was also effected to sensitize the inhabitants on the causes and prevention measures to tackle the problems of Dengue Fever.



9. Traffic Centre



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

10. Public Toilets

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

1. Moka Public Car Park (near Agricultural Marketing Board)
2. Quartier Militaire Bus Stand
3. Camp Thorel near Health Track
4. Saint Pierre Traffic Centre
5. Eau Bouille Bus Stand

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

11. Environmental Activities

Clean up and Embellishment Campaigns have been organised in collaboration with employees from Maurifacilities to sustain a cleaner and healthier environment. Also, embellishment works have been effected at strategic places, such as roundabouts, green spaces and so on



Upgrading work at Eau- Bouille in collaboration with the Ministry of Environment, Solid Waste Management and Climate Change



13. Bulky Waste Campaign



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

Number of trips of bulky wastes collected: **142** and a **total amount of 620 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: 7500

Waste Data

No of trips of wastes collected and conveyed to Transfer Station: 6150

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

The average volume of waste generated per person per day for year 2023/2024 is approximately 1.2 kg.

1.16 THE WELFARE DEPARTMENT

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

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

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

1.16.1 SERVICES

The services provided by the Department include the Maintenance of Playfields, Green Spaces, Leisure Parks, Free coaching for Zumba, Yoga and gym classes.

The Welfare Department always thrive to maintain cleanliness and regular mowing of playfields such as sports complexes, green spaces, children gardens and the surrounding of its social halls.

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

The Council has also innovated the concept of playgrounds, which are now equipped with synthetic grass with modern playfields games. Most of the football grounds are being transformed into sports complexes where mini soccer pitches are being added for the comfort of all the inhabitants.

The Council has also put at the disposal of the public 18 indoor gym in most of its Village Halls/Sub-Halls and 1 regional gym at Quartier Militaire. Certain of the gyms have an Instructor providing proper training and assistance to the inhabitants.

1.16.2 OTHER SERVICES PROVIDED BY THE WELFARE

1. Logistics supports such as flags/ chairs, tents and tables are provided to NGO's, Religious Organisations, etc.
2. Entertain distress cases i.e. fire cases or flood etc.
3. Financial assistance to Athletes participating in international competitions.
4. Reference library

1.16.3 SOCIAL HALLS FOR FUNCTIONS

The Welfare Department is also responsible for the management of Social Halls put the disposal of the public for functions. With the latest addition in August 2023, the Circonstance Hall now becomes the seventh Complex to offer its facilities to the public along with the rest of the six Social/Recreational Halls namely, Professor J. Baguant Social Hall, Petit Verger Multi-Purpose Hall, Bois Cheri Recreational Centre, Moka Village Hall, the Alphonse Ravaton Recreational Shelter and Multipurpose Hall of Lower Dagotiere. These Social Halls are usually put at the disposal of the public for wedding ceremonies and receptions against payment of related fees to the Council and for activities of Senior Citizens and Women's Association and leisure activities at a reduced cost. Moreover, social halls are provided free of charge to government institutions for holding of official functions and seminars.

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

1.16.5 SOCIO CULTURAL ACTIVITIES

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

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

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

1.16.6 CHRISTMAS CAROL IN DECEMBER AT RESIDENCE LAVENDE

In the context of the Christmas Celebrations, the Council organised a major event on 17 December at the Residence Lavende in Dagotiere. High quality decorations and entertainment activities were done for this event to the satisfaction of all citizens especially the children.

1.16.7 WELCOMING PILGRIMS OF MAHASHIVARATREE AT THE DISTRICT COUNCIL YARD

During the past 11 years (since the existence of Moka/Flacq District Council), the Council of Moka has been receiving pilgrims at the District Council in Quartier Militaire and same service has been provided up to now even after the splitting of the Moka Flacq District Council.

In February 2024, 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 through the District Council of Moka yard include those from Moka as well as from villages found in other Districts.

1.17 GENDER POLICY STATEMENT OF COUNCIL

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

At the level of local authorities, Section 11 and 12 of the Local Government Act 2011, as subsequently amended stipulates that for Municipal and Village Council Elections *"any group presenting more than two candidates shall ensure that not more than two thirds of groups candidates for election are of the same sex"*. There is good 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	MALE	FEMALE
Administration	24	42
Finance	3	4
Public Infrastructure	3	5
Land Use and Planning	10	1
Public Health	6	4
Welfare	-	2
TOTAL	46	58

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

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

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

There are 16 Village Councils under the jurisdiction of The District Council of Moka. Each Village Council has 9 democratically elected Councillors comprising a Chairperson, Vice-Chairperson who are elected among the 9 Councillors and one Councillor represents the Village Council at the District Council level (District Councillor). Each Village Council has its own yearly estimates and the total estimates for the 16 Village Councils for the year 2023-2024 was **Rs 5,400,000**

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

(i) Activities

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

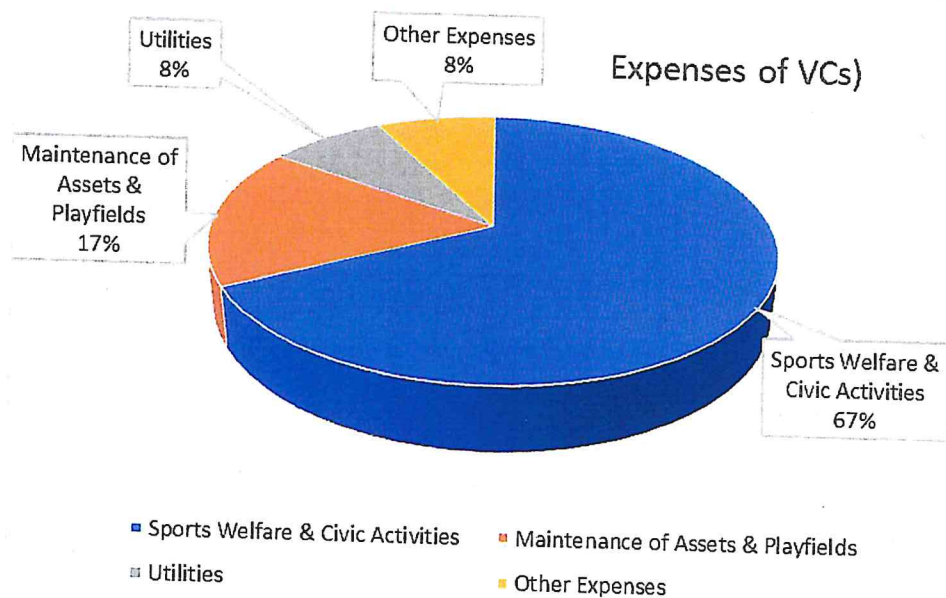
Major activities of the Village Council with the involvement of all Residents have been organised successfully namely football competitions, domino/carom tournament, pétanque competition, cultural shows and medical/blood donation function. Senior Citizens Lunch/Gathering were organised by the Village Councils to the satisfaction of all the Senior Citizens.

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

(ii) Expenses

The details of expenses for year 2023/2024 for the Village Councils are as follows:

Expenses	Amount (MUR)
Sports Welfare & Civic Activities	3,334,250
Maintenance of Assets & Playfields	840,827
Utilities	394,899
Other Expenses	396,031
TOTAL	4,966,007



PART IV

• KEY ACTIONS PLAN

SN	MAIN SERVICE	KEY ACTIONS	KEY PERFORMANCE INDICATORS	FUNDING
1	Provision and Maintenance of Community Based Infrastructure and Amenities	Upgrading and Amenities and Sports Infrastructure	Upgrading of Arc en Ciel Square, Providence	ERP
			Upgrading of Village Hall at St Julien D'hotman	Capital Grant-MOFEPD
			Upgrading of Children Gardens at Vuillemin,	Capital Grant-MOFEPD
			Upgrading of Village Hall and Sports Infrastructure at L'Avenir	Capital Grant-MOFEPD Indian Grant
			Upgrading of Village Hall at Dubreuil	Capital Grant-MOFEPD
			Upgrading of Village Hall at Camp Thorel	Capital Grant-MOFEPD
2			Upgrading of Sports Complex at Vuillemin	Capital Grant-MOFEPD
			Upgrading of Sports Complex at La Laura	Capital Grant-MOFEPD
			Mini Sports Complex at Ripailles	Capital Grant-MOFEPD
			Upgrading of Children Garden at Morc Azaleea and Morc Frangipanes	Capital Grant-MOFEPD
			Upgrading of children Garden at Cote D'or	Capital Grant-MOFEPD
			Upgrading of Children Garden at St Julien D'hotman	Capital Grant-MOFEPD
			Upgrading of Cremation Grounds at St Pierre, Lower Dagotiere and Camp Thorel	Capital Grant-MOFEPD
	Resurfacing of Roads	Resurfacing of within District Council Area	Capital Grant-MOFEPD	

• **KEY ACTIONS PLAN (CONTINUED)**

SN	MAIN SERVICE	KEY ACTIONS	KEY PERFORMANCE INDICATORS	FUNDING
3	Provision and Maintenance of Community Based Infrastructure and Amenitie	Construction of Drains	Construction of Drains within the District Council Area	LDA
4		Upgrading of Street Lighting Infrastructure	Extension of Street Lighting Network and purchase of 800 Led Lanterns	Capital Grant-MOFEPD
5	Provision of Sound and Healthy Conditions within the District Council Area	Embellishment of the Environment	Cleaning and Embellishment Campaigns organised within the District Council Area	NECCF
6	Provision of Sports, Welfare and Education	Ensure Social and Cultural Wellbeing	Organisation of Sports, Welfare and Social Activities	RECURRENT BUDGET

• LANDMARK ACHIEVEMENTS

1. INAUGURATION OF THE CIRCONSTANCE SUB-HALL

The Sub-Hall of Circonstance was inaugurated on 16 August 2023.

Circonstance is found in the neighborhood of the Saint Pierre village which is one of the largest villages of The District Council of Moka with 16,489 inhabitants. The Village of Saint Pierre has many localities namely Petit Verger, Residence Vignol, L'Agrement, Côte D'Or, Helvetia and Centre of Saint Pierre itself. The Circonstance area has about 400 households. A Sub Hall was a much-needed amenity for the inhabitants found in that region of Saint Pierre.

This Sub Hall consists of:

- One hall which can be used by the Senior Citizens and Women Association and other associations for their meetings, gatherings and social activities. Moreover, same will be used to dispense yoga and zumba classes.
- Professional Gym Equipment with Trainers.
- A Recreational Area with Indoor Games.
- A Meeting Room.



2. INAUGURATION OF PLACE ARC-EN-CIEL & PROVIDENCE MINI SOCCER ARENA

The Honorable Prime Minister inaugurated a major project, a first of its kind in Providence on 02 September 2023 namely the place Arc-En-Ciel and the Providence Mini Soccer Arena.

The village of Providence is a reflection of the diversity of the Mauritian Society. The village of Providence in Moka is one among the villages in Mauritius rich in history comprising 1188 households with an estimated population count of 4752 people. In 2008, the Sugar Industry Labour Welfare Fund donated portions of land to several ethnic communities for the erection of places/infrastructure of religious beliefs. That area was named '*Place Arc-En Ciel*'. All main religions in Mauritius are today represented in that square. The area consists of a Mandir, Kalimaye, a Kovil, a Marathi Temple, a Mandiram, and Islamic Cultural Centre, a Virgin Mary Grotto and a Centre for Sai Baba. All the buildings are situated adjacent to each other. This is a big demonstration of the secular nature of our society and symbolizes the strength of our constitution. The '*Place Arc En Ciel*' is unique in itself where the view of all these religions together paints a beautiful mosaic and panoramic picture of the whole nation.

Since "*Place Arc-En Ciel*" represents a meeting place of the cultural diversity of Mauritius (Nation Arc-En Ciel), a sculpture reflecting harmony, peace and unity that exists between the different communities of our Mauritian Society has been erected. The concept of this project is to remodel the existing area representing cultural and religion diversity integrated in a recreational area comprising:

1. A new children playground, green spaces with seats.
2. A mini health track and a toilet block.
3. New renovated lighting system.
4. Renovation/Resurfacing of roads around the area.

The '*Place Arc-En-Ciel*' comprises the following:

1. The renovation of the existing roads
2. Construction of a recreational park consisting of a children ground, green spaces with seats, mini health track, toilet block all equipped with the provision of a new lighting system.
3. Relooking and embellishment of the whole area

The Providence Mini Soccer Arena

The Providence Mini Soccer Arena is the first of its kind realized by The District Council of Moka. The arena is covered and consists of graded seats which can accommodate around 225 spectators. The arena also consists of a VIP lounge area.

The infrastructure is equipped with a fully asphalted parking area capable of providing around 35 parking spaces. The Arena also comprises of a volleyball pitch and a pétanque pitch. The Providence Mini Soccer Arena provides a modern infrastructure to the Council to organize sports activities at local as well as regional level.



3. INAUGURATION OF THE L'ESPERANCE SPORTS COMPLEX ON 02 NOVEMBER 2023

In connection with the celebration of 75 years of Privileged Diplomatic Relations between Mauritius and India, The District Council of Moka has received a grant of Rs 23 million from the Government of India for the Community Development Projects of India. There are seven (7) projects that are being implemented under the Community Development Projects of India. Esperance Sports Complex is the first project which has been completed.

Esperance is a village accommodating 740 households with a population count of approximately 2960 inhabitants. The Village of Esperance is close to some neighbouring localities and villages such as Alma, Verdun and Bonne, Veine Quartier Militaire.

A Sport Complex was a much-needed amenity for the inhabitants found in that region and its location is found very much in the centre of the Village and is accessible to the whole community of the L'Esperance village. The Sports complex comprises of a brand-new mini soccer pitch and it is equipped with a covered gradin accommodating approximately 50 people. The sports complex is also equipped with a fully lighted mini soccer pitch with toilet facilities.

4. The Quartier Militaire Stadium

The Quartier Militaire Stadium has been vested to the District Council after several negotiation and discussion with the Ministry of Youth Empowerment, Sports and Recreation. Such request was a long-outstanding representation made by the inhabitants to benefit from a football playground in Quartier Militaire. As from march 2024, the Stadium of Quartier Militaire is being managed by The District Council of Moka. This stadium will provide the residents of Quartier Militaire with a football playground to practice their preferred sports activities as well allow the Council to organize sport activities at a higher level.

INDIAN GRANTS PROJECTS E-INAUGURATED ON 13 MARCH 2024

The several projects which were inaugurated on 13 March 2024 as follows:

- Construction of Sub Hall at Alma
- Construction of Mini Soccer Pitch at L'Avenir
- Extension of Building at Ground Floor and First Floor at Moka Multipurpose Hall to accommodate a Kitchen and Toilet Block
- Completion of Mini Soccer Pitch, Recreational Shelter, Fencing and Site Work at Residence Firinga, l'Assurance, Dagotiere
- Upgrading of Football Ground, Village Hall and Amenities at Saint Julien d'Hotman

INAUGURATION OF THE ALMA SUB HALL

Alma is a locality of the village of Verdun. The Alma area has about 675 households. The Sub Hall was a much-awaited project for the inhabitants found in that region which will cater for activities for any age groups.

This Sub Hall consists of:

- One hall which will be used by the Senior Citizens and women Association and other associations for meetings, gatherings and social activities. Moreover, same will be used to dispense yoga and Zumba classes.
- Professional gym equipment with trainers.
- A recreational area with indoor games such as domino, caroms etc.
- A conference room



RESIDENCE FIRINGA MINI SOCCER PITCH AND RECREATIONAL CENTRE

Residence Firinga forms part of The Village Council of Dagotiere, which has many other localities namely Residence Firinga, Lower Dagotiere, Upper Dagotiere, Dagotiere Centre, Valetta and L'Assurance. The number of households in the Residence Firinga is 55. The project comprises a recreational centre, mini soccer pitch and leisure area, where no such facility was available previously.

RESIDENCE FIRINGA MINI SOCCER PITCH

The mini soccer pitch has provided a platform for the youth of the locality and be a meeting place for all football enthusiasts to connect people of all ages and backgrounds.

RESIDENCE FIRINGA RECREATIONAL CENTRE

This Multipurpose Building consists of a hall which will be used by the Senior Citizens, Women Association and other associations for their meetings, gatherings and social activities. Moreover, same will be used to dispense yoga and Zumba classes.

The overall project was completed with the upgrading of the surrounding by enhancing the landscape and the immediate environment of the inhabitants.

THE L'AVENIR MINI SOCCER PITCH

The L'Avenir Village has 935 households and has two localities Beau Bois and L'Avenir itself. The L'Avenir Mini Soccer Pitch was a long-awaited project. The benefits for the inhabitants of having a mini soccer pitch are:

- Promoting team building, leadership and other skills among the young generation.
- Promoting a healthy and fit environment while practicing soccer.



INAUGURATION OF THE ESPERANCE VILLAGE HALL AND MINI SOCCER PITCH ON 28 APRIL 2024

The Esperance Village is a village of The District Council of Moka of about 3000 inhabitants. The Village has about 740 households. The Village Hall was a much-needed amenity for these inhabitants. This Village Hall consists of:

- One hall which can be used by the senior Citizens and women Association for their meetings, gatherings and social activities. Same will be used to dispense yoga and Zumba classes.
- A gym
- A recreational area with indoor games such as Domino, Carrom and scrabble
- A Committee Room



THE PETIT PAQUET SPORTS COMPLEX

A Sport Complex was inaugurated on 08 May 2024 in Montagne Blanche which is a large village in the District of Moka.

A Sport Complex was a much-needed amenity for the inhabitants of Petit Paquet in Montagne Blanche. The Sports complex comprises a football playground with graded seats, cloakroom with modern amenities, a brand-new mini soccer pitch, petanque court and parking space. A health track is also available for the promotion of sports for the well-being for all Residents.



PART V – FINANCIAL PERFORMANCE



4.0 FINANCIAL HIGHLIGHTS

The Council has been authorised to incur expenditure up to a total amount of Rs 345,880,000 for the financial year 2023-2024

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 2023-24

The diagram below illustrates the revenue received during the financial year 2023-24

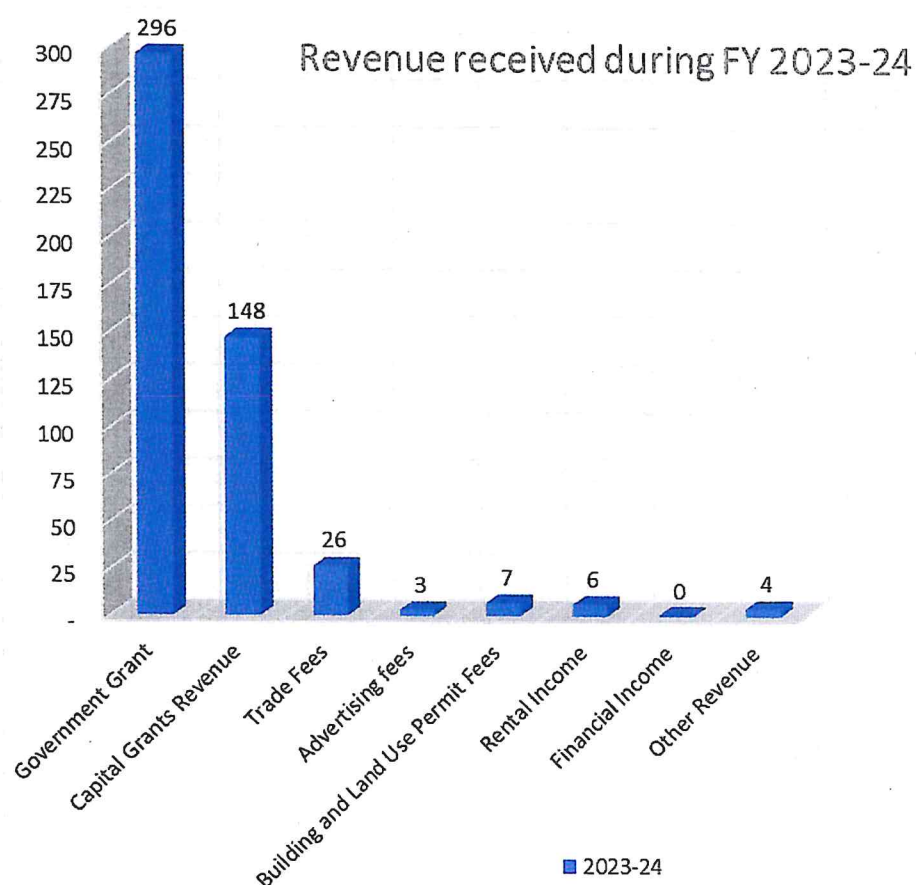


Figure 3: Revenue received during Financial Year 2023-24

EXPENDITURE FOR FINANCIAL YEAR 2023-24

The picture below illustrates the expenditure during the financial year 2023-24

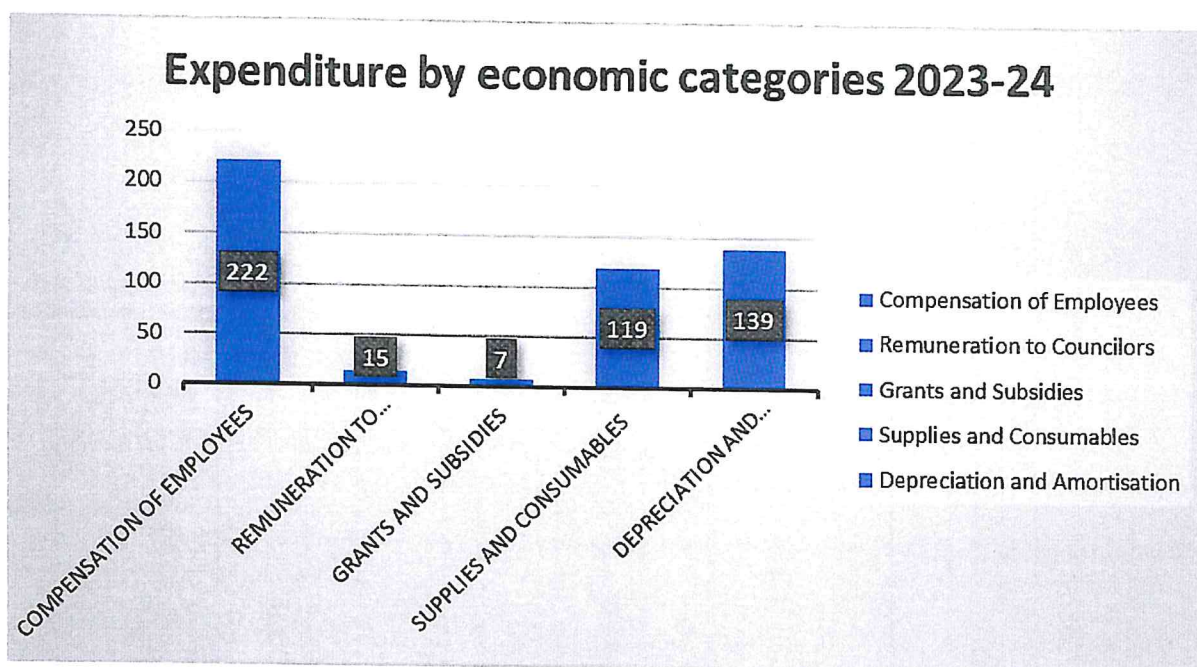


Figure 4: Expenditure for Financial Year 2023-24

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	ACTUAL
	2023-2024	2023-2024
	(MUR)	(MUR)
Government Grant in Aid	277,000,000	292,000,000
Trade Fees	28,500,000	28,828,250
Building and Land Use Permit Fees	12,000,000	7,027,966
Rental Income	7,500,000	6,372,730
Advertising Fees	2,500,000	3,251,100
Burial and Incineration Fees	700,000	378,200
Bus Toll Fees	180,000	180,000
Other Income	2,500,000	3,613,490
TOTAL	330,880,000	341,651,736

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 2023-2024 (MUR)	ACTUAL 2023-2024 (MUR)
ADMINISTRATION AND FINANCE		
Compensation of Employees	62,469,876	57,769,915
Remuneration to Councillors	13,450,000	14,760,834
Goods and Services	10,933,500	9,535,089
Office Computer and Furniture	2,600,000	470,935
Subsidies/ Grants/ Social Benefits	8,400,000	6,867,148
TOTAL ADMINISTRATION AND FINANCE	97,853,376	89,403,921
PROVISION OF STATUTORY SERVICES & OTHER FACILITIES		
PUBLIC INFRASTRUCTURE DEPARTMENT		
Compensation of Employees	48,696,685	52,153,856
Goods and Services	60,500,000	69,604,960
Office Computer and Furniture	75,000	116,644
LAND USE AND PLANNING DEPARTMENT		
Compensation of Employees	6,521,862	6,728,900
Office Computer and Furniture	10,000	3,190
PUBLIC HEALTH DEPARTMENT		
Compensation of Employees	75,328,495	78,346,070
Goods and Services	19,575,000	16,996,289
Office Computer and Furniture	25,000	21,050
WELFARE DEPARTMENT		
Compensation of Employees	4,364,582	4,528,046
Goods and Services	13,620,000	11,361,089
Grant and Social Assistance Benefits	810,000	634,975
TOTAL PROVISION OF STATUTORY SERVICES AND OTHER FACILITIES	229,526,624	240,495,069
Acquisition of Non -Financial Assets	3,500,000	2,750,000
TOTAL EXPENDITURE	330,880,000	332,648,990

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 2023-24 as compared to Financial Year 2022-23.

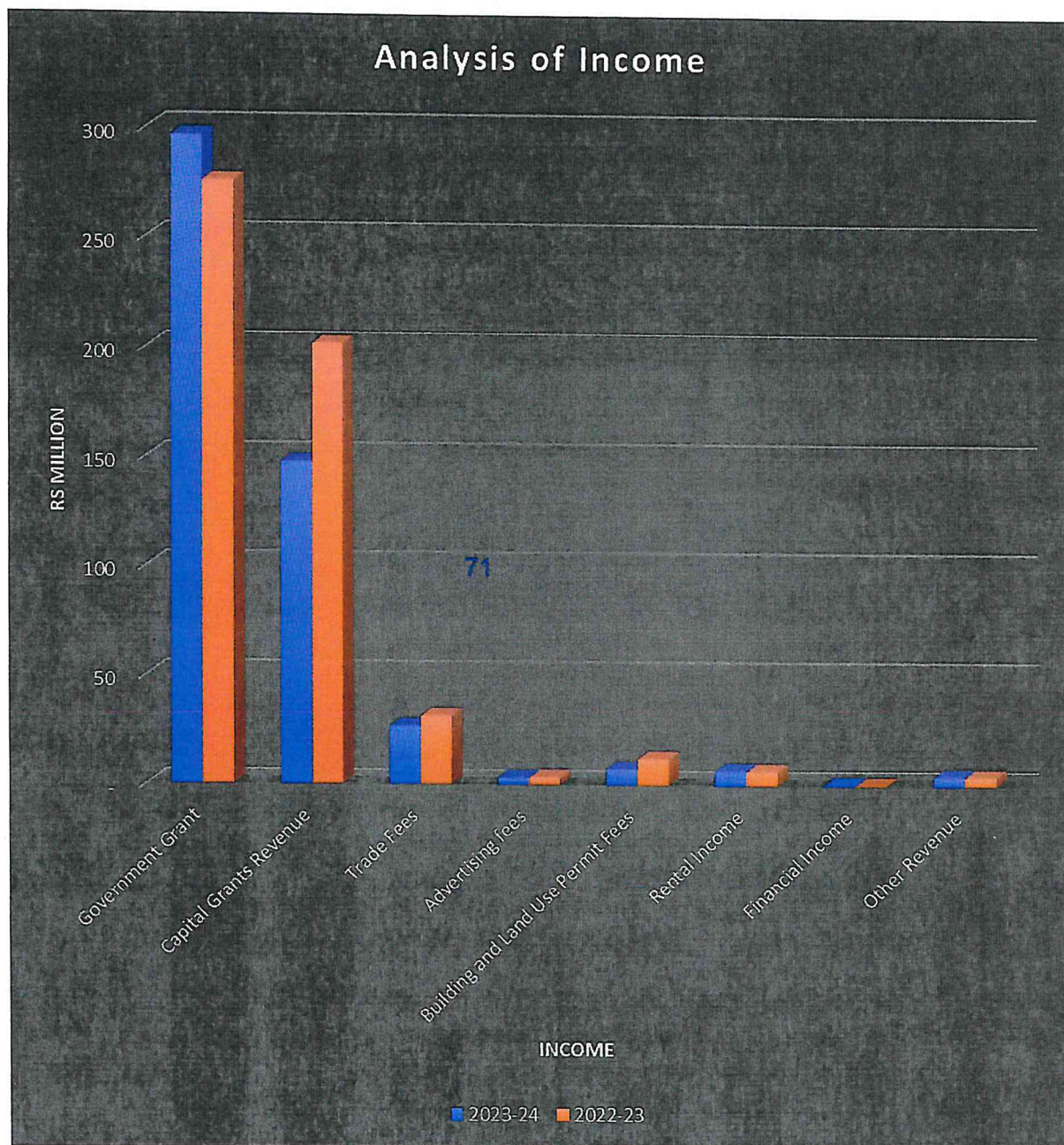


Figure 5: Analysis of Income Financial Year 2023-24 and Financial Year 2022-23

The Expenditure Chart below shows the trend in Expenditure in FY 2023-24 as compared to Financial Year 2022-23

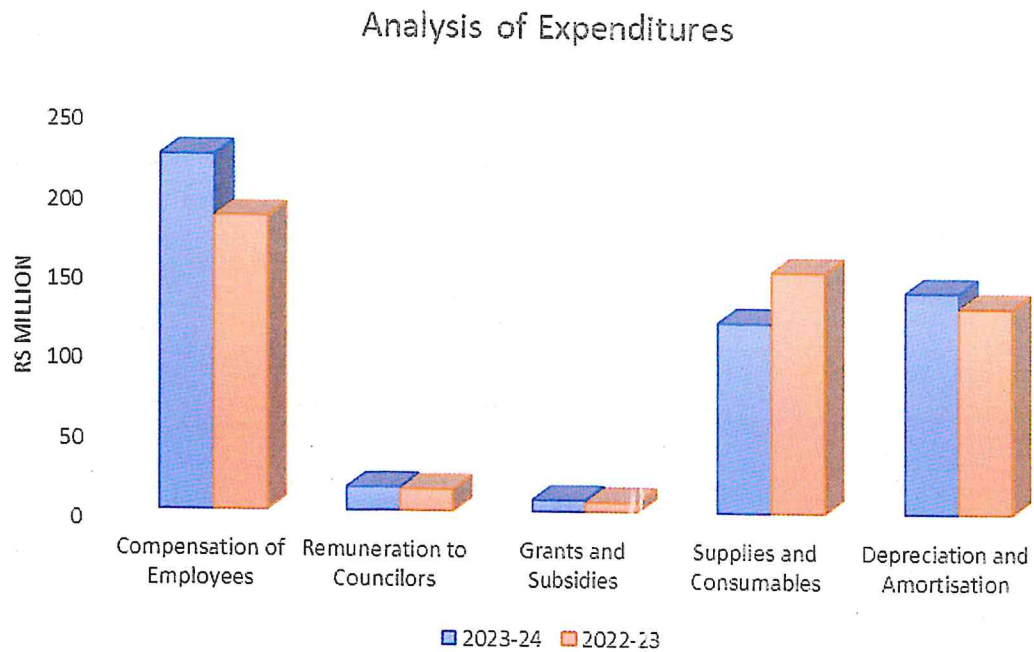


Figure 6: Analysis of Expenditure Financial Year 2023-24 and Financial Year 2022-23

4.2 FINANCIAL POSITION STATEMENT ANALYSIS

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

	Financial Year ending 30 June 2024	Financial Year ending 30 June 2023
	MUR	MUR
Current Assets	159,671,091	163,704,669
Non-Current Assets	1,822,815,201	1,693,036,468
TOTAL ASSETS	1,982,486,292	1,856,741,137
Current Liabilities	59,950,184	64,400,392
Non – Current Liabilities	389,365,466	358,597,014
General Fund	578,556,818	460,256,798
Accumulated Surplus/(Deficit)	292,602,130	308,387,147
Revaluation Reserves	662,011,694	665,099,786
TOTAL ASSETS/EQUITY AND LIABILITIES	1,982,486,292	1,856,741,137
Working Capital	99,720,907	99,304,277
Current Asset Ratio: CA/CL	2.66	2.54
Acid Ratio (CA (exc Inventories) - CL	2.51	2.47

**Table 3: Summary of Financial position for Financial Year 2023-24
and Financial Year 2022-23**

4.3 CAPITAL EXPENDITURE – ACQUISITION OF NON -FINANCIAL ASSETS

The Council has spent a total amount of Rs 136.7 million on Property, Plant and Equipment including Public Infrastructure for the financial year 2023-24. The amount is categorised as follows:

PROPERTY, PLANT AND EQUIPMENT	FINANCIAL YEAR 2023-24
	MUR
Buildings	18,724,035
Plant, Machinery and Equipment	1,822,697
Motor Vehicles	11,696,125
Electronic Equipment	402,419
Furniture, Fixtures and Fittings	677,003
Public Infrastructures **	66,586,516
Asset under Construction	36,829,111
TOTAL	136,737,906

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 2023-24

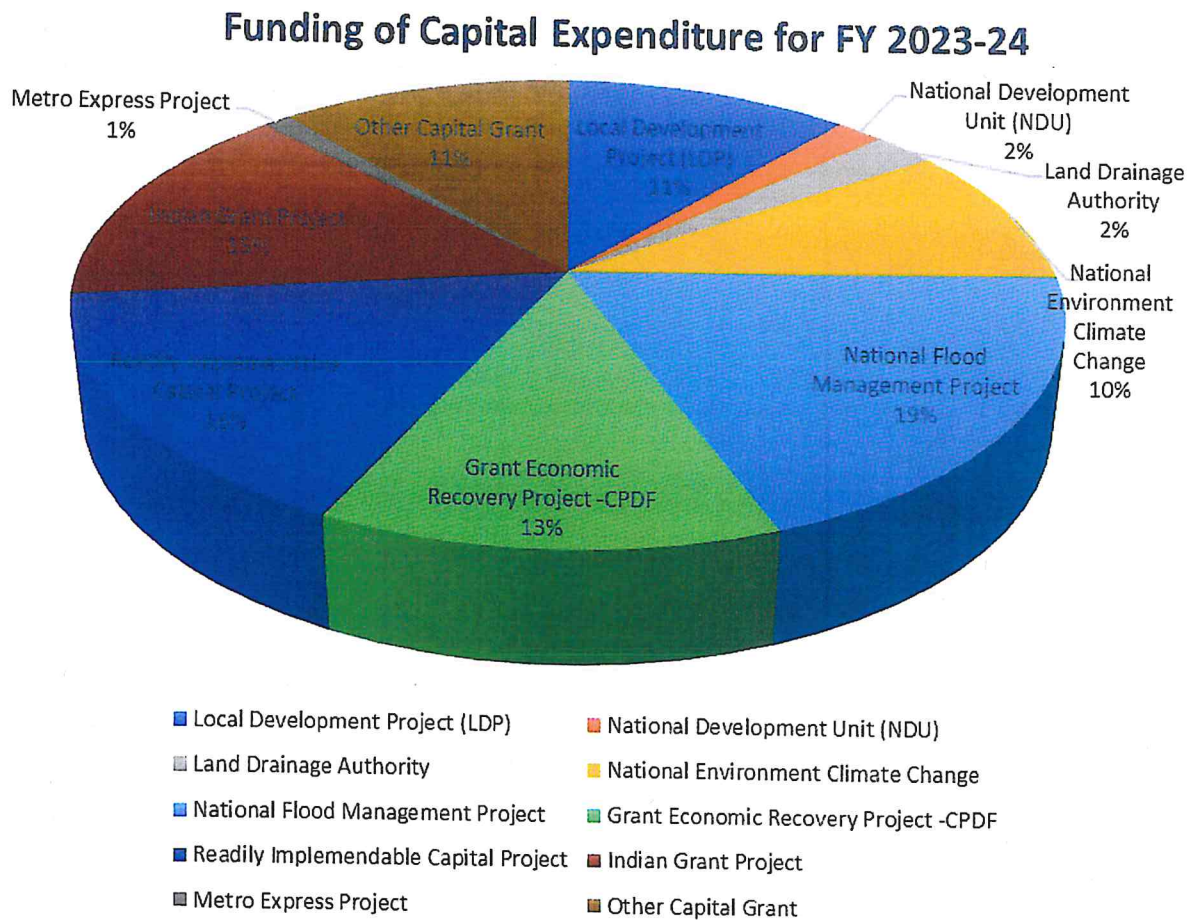


Figure 7: Funding of Capital Expenditure FY 2023-24



THE DISTRICT COUNCIL OF MOKA
STATEMENT OF FINANCIAL POSITION AS AT 30 JUNE 2024

		30 June 2024	30 June 2023
	<i>Notes</i>	MUR	MUR
ASSETS			
Current Assets			
Cash and Cash Equivalents	4	23,944,863	2,786,184
Receivables From Non-Exchange Transactions	5	3,747,290	6,258,225
Receivables From Exchange Transactions	6	948,627	957,834
Loan and Advances	7	1,850,132	1,583,394
Investment	8	10,000,000	-
Inventories	9	9,348,594	9,132,861
Capital Grant Receivables	10	109,831,584	142,986,171
Total Current Assets		159,671,090	163,704,669
Non - Current Assets			
Loan and Advances	11	2,196,865	2,900,215
Intangible Assets	12	1,242,342	1,722,205
Property, Plant and Equipment	13	1,819,375,993	1,688,414,048
Total Non - Current Assets		1,822,815,200	1,693,036,468
TOTAL ASSETS		1,982,486,290	1,856,741,137
EQUITY AND LIABILITIES			
Current Liabilities			
Trade And Other Payables	14	12,732,734	11,784,585
Refundables Deposits From Customers	15	18,995,803	17,856,332
Short Term Employee Benefit Obligations	16	5,700,000	8,700,000
Capital Grants Payables	17	22,521,645	26,059,475
Prepayment	18	-	-
Total Current Liabilities		59,950,182	64,400,392
Non - Current Liabilities			
Long Term Employee Benefit Obligations	19	71,990,786	56,979,508
Retired Employee Benefits	20	317,374,680	301,617,506
Total Non - Current Liabilities		389,365,466	358,597,014
TOTAL LIABILITIES		449,315,648	422,997,406
Net Assets/Equity			
General Fund			
Accumulated Surplus/(Deficit)	21	578,556,818	460,256,798
Revaluation Reserves	22	292,602,130	308,387,147
Total Net Assets/Equity	23	662,011,694	665,099,786
TOTAL NET ASSETS/EQUITY AND LIABILITIES		1,533,170,642	1,433,743,731
		1,982,486,290	1,856,741,137

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

Approved in Council Meeting on 27 September 2024

.....
S.M.K Soonarane
Chairperson

.....
G.N Ramanjooloo
Chief Executive

THE DISTRICT COUNCIL OF MOKA

STATEMENT OF FINANCIAL PERFORMANCE FOR THE YEAR ENDED 30 JUNE 2024

		30 June 2024	30 June 2023
Revenue	Notes	MUR	MUR
Revenue From Non-Exchange Transaction			
Trade Fees, and Advertising fees	24	29,360,165	34,382,628
Public Contributions and Donations	25	-	-
Government Grant	26	296,365,354	275,808,834
Capital Grants Revenue	27	147,592,838	201,549,485
Contribution Sociale Generalisee	28	-	-
Other Revenue	29	3,317,397	3,026,685
Total Revenue From Non-Exchange Transaction		476,635,752	514,767,633
Revenue From Exchange Transactions			
Building and Land Use Permit Fees	30	7,027,966	11,718,828
Rental Income	31	6,335,728	6,232,961
Financial Income	32	342,097	192,279
Other Revenue	33	691,613	998,238
Total Revenue From Exchange Transactions		14,397,403	19,142,306
Total Revenue		491,033,157	533,909,939
Expenditure			
Compensation of Employees	34	213,114,247	181,465,016
Remuneration to Councilors	35	14,760,835	13,610,500
Grants and Subsidies	36	7,235,597	5,752,151
Employer Social Benefits	37	1,467,148	2,247,800
Supplies and Consumables	38	113,748,985	147,400,796
Depreciation and Amortisation	39	137,878,356	128,988,076
Other Expenses	40	3,384,412	3,023,214
Finance Costs	41	143,251	122,295
Total Expenditure		491,732,829	482,609,849
Surplus/(Deficit) before other Gains/ Loses		(699,674)	51,300,089
Other Gains/(Losses)			
Gain or Loss on sale/Scrapped of assets	42	833,000	(183,419)
Surplus for the year		133,326	51,116,670

THE DISTRICT COUNCIL OF MOKA
STATEMENT OF CHANGES IN NET ASSETS/EQUITY FOR THE YEAR ENDED 30 JUNE 2024

	General Fund	Accumulated Surplus/(Deficit)	Revaluation Reserves	Total
	MUR	MUR	MUR	MUR
Opening Balance as at 01 July 2022	460,256,798	276,477,482	665,099,786	1,401,834,066
Adjustment to Deposit of Salle De Fetes	-	(3,500)	-	(3,500)
Adjustment to Advertising Fees receivables	-	(93,000)	-	(93,000)
Adjustment to Deposit of Salle De Fetes	-	(1,000)	-	(1,000)
Pension Retired employee Benefits- Funded	-	(14,086,393)	-	(14,086,393)
Pension Retired employee Benefits- Unfunded	-	(5,023,114)	-	(5,023,114)
Surplus for the year	-	51,116,672	-	51,116,672
Closing Balance as at 30 June 2023	460,256,798	308,387,147	665,099,786	1,433,743,731
Opening Balance as at 01 July 2023	460,256,798	308,387,147	665,099,786	1,433,743,731
Vested Land at Helvetia	6,500,000			6,500,000
Vested Quartier Militaire Stadium	111,150,020			111,150,020
Disposal of Land			(2,438,092)	(2,438,092)
Disposal of Vehicles	650,000		(650,000)	-
Adjustment for Advertising fees Receivables		(5,000)		(5,000)
Adjustment for payment to Contractors against Stale Cheques		(139,437)		(139,437)
Adjustment for Passage Benefit		(769,753)		(769,753)
Adjustment for Vacation Leave and Sick Leaves		(8,662,297)		(8,662,297)
Actuarial reserves transferred 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)
Surplus for the year	-	133,326	-	133,326
Closing Balance as at 30 June 2024	578,556,818	292,602,129	662,011,694	1,533,170,644

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 2024

CASH FLOW FROM OPERATING ACTIVITIES	30 June 2024	30 June 2023
Receipts	MUR	MUR
Trade Fees and Advertising Fees	32,079,350	32,750,478
Government Grants	294,155,388	273,400,255
Government Capital Grants	159,723,988	171,052,282
Building and Land Use Permit	7,027,966	11,718,828
Rental Income	6,372,730	6,236,650
Finance Income	330,726	122,264
Other Revenue	3,797,401	4,189,173
Total Receipts	503,487,549	499,469,930
Payments		
Compensation of Employees	199,516,577	176,219,547
Remuneration to Councilors	14,760,834	13,610,500
Employer Social Benefits	1,467,148	2,247,800
Grants and Subsidies	6,134,975	5,752,151
Supplies and consumables	102,991,565	143,209,157
Other Expenses	3,823,301	3,176,905
Finance Cost	143,251	122,295
Total Payments	328,837,651	344,338,355
NET FLOW FROM OPERATING ACTIVITIES	174,649,898	155,131,575
CASH FLOWS FROM INVESTING ACTIVITIES		
Purchase of Property, Plant and Equipment	(99,671,405)	(141,823,040)
Proceeds from Sales of Property, Plant and Equipment	183,000	-
Asset under Constuction	(36,829,111)	(9,154,400)
Advance Car Loan	(709,000)	(1,419,600)
Repayment of Car Loan	1,145,612	751,444
Increase In Investment	(10,000,000)	-
TOTAL CASH FLOWS FROM INVESTING ACTIIVITIES	(145,880,904)	(151,645,596)
CASH FLOW FROM FINANCING ACTIVITIES		
Increase in Deposits	(7,610,315)	(4,527,267)
TOTAL CASH FLOW FROM FINANCING ACTIVITIES	(7,610,315)	(4,527,267)
NET INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENTS	21,158,679	(1,041,288)
Net Increase/(Decrease) In Cash and Cash Equivalents		
Cash and Cash Equivalents as at 01 July 2023	21,158,679	(1,041,288)
	2,786,184	3,827,472
Cash and Cash Equivalents as at 30 June 2024	23,944,863	2,786,184

(a)

THE DISTRICT COUNCIL OF MOKA

CASH FLOW STATEMENT FOR THE YEAR ENDED 30 JUNE 2024

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 2024	30 June 2023
	MUR	MUR
Cash in hand		18,200
Bank Balance at Maubank	43,239	44,539
Bank Balance at SBM Bank (Mauritius) Ltd	23,901,624	2,723,445
Cash and Cash Equivalents as at 30 June 2024	23,944,863	2,786,184

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

During the Financial year ended 30 June 2024, the Council acquired Property, Plant and Equipment amounting to Rs 99,671,405 and Asset under Construction amounting to Rs 36,829,111. This was financed by Capital Grant from Government and Government Grant in Aid.

THE DISTRICT COUNCIL OF MOKA
RECONCILIATION: SURPLUS/ (DEFICIT) WITH NET CASH FLOWS
FROM OPERATING ACTIVITIES FOR THE YEAR ENDED 30 JUNE 2024

	30 June 2024	30 June 2023
	MUR	MUR
Surplus as presented in the Statement of Financial Performance	133,326	51,116,672
(a) (Gains)/Losses Adjustments		
Gain /Loss on Disposal of Vehicles and Land	(833,000)	183,419
	(699,674)	51,300,091
(b) Non-Cash Adjustments		
Depreciation and Amortisation	137,878,356	128,988,076
Net Movement in Employee Benefits	8,994,545	3,312,692
Expenditure incurred by MOLG out Council Grant on behalf of Council	2,209,966	2,049,580
Grant in Aid in terms of Expenditure incurred by MOLG	(2,209,966)	(2,049,580)
Adjustment to Repairs and Maintenance	-	2,321
	146,872,901	132,303,089
(c) Working Capital Movement		
(Increase)/Decrease in Prepayments		(1,650)
Increase/(Decrease) in Payables	10,243,304	7,098,876
(Increase)/Decrease in Inventories	(405,996)	(4,280,051)
(Increase) /Decrease Other Grant Receivables		7,393,917
Increase /(Decrease) Capital Grant Receivables	11,489,757	(33,848,477)
(Increase)/Decrease Capital Grant Payables	1,616,398	(4,401,644)
Increase /(Decrease) Short Term Employee Benefit	3,000,000	1,100,000
(Increase)/Decrease Receivables from Non Exchange Transactions	(2,977)	(64,676)
Increase/(Decrease) Receivables From Exchange Transactions	2,536,185	(1,467,900)
	28,476,671	(28,471,605)
NET CASH FLOWS FROM OPERATING ACTIVITIES	174,649,898	155,131,575

THE DISTRICT COUNCIL OF MOKA

STATEMENT OF COMPARISON OF BUDGET AND ACTUAL AMOUNTS FOR THE YEAR ENDED 30 JUNE 2024

	Approved Original Budget 2023-24 MUR	Approved Revised Budget 2023-24 MUR	Actual Amount on Comparable Cash Basis 2023- 24 MUR	Difference MUR
Revenue				
Revenue from Non-Exchange Transaction				
Trade Fees	28,500,000	24,826,000	28,828,250	4,002,250
Advertising Fees	2,500,000	2,106,000	3,251,100	1,145,100
Government Grant in Aid	277,000,000	277,000,000	289,790,034	12,790,034
Other Revenue	2,300,000	1,400,144	3,104,147	1,704,003
Total Revenue from Non-Exchange Transaction	310,300,000	305,332,144	324,973,531	19,641,387
Revenue from Exchange Transaction				
Building and Land Use Permit Fees	12,000,000	7,121,237	7,027,966	(93,272)
Bus Toll Fees	180,000	180,000	180,000	-
Rental Income	7,500,000	5,743,461	6,372,730	629,269
Financial Income			330,727	330,727
Burial and Incineration Fees	700,000	432,400	378,200	(54,200)
Other Revenue	200,000	150,000	133,413	(16,587)
Total Revenue from Exchange Transaction	20,580,000	13,627,098	14,423,035	795,937
Total Revenue	330,880,000	318,959,242	339,396,566	20,437,324
Expenditure				
Compensation of Employees	197,381,500	200,940,017	199,516,578	(1,423,439)
Remuneration to Councilors	13,450,000	14,759,225	14,760,835	1,610
Employer Social Benefits	3,000,000	1,467,148	1,467,148	-
Grants and Subsidies	6,360,000	6,261,347	6,134,975	(126,372)
Cost of Utilities	33,725,000	43,474,992	39,360,804	(4,114,189)
Motor Vehicles Running Expenses	13,400,000	15,624,500	14,791,552	(832,948)
Repairs and Maintenance	35,285,000	37,243,754	21,307,969	(15,935,785)
Cleaning and Security Services	10,500,000	9,924,356	8,586,834	(1,337,522)
Social, Sports, Welfare and Cultural Activities	7,700,000	7,206,859	6,887,967	(318,893)
Legal and Professional fees	950,000	958,100	560,750	(397,350)
Finance Costs	150,000	141,951	143,251	1,300
Other Expenses	2,768,500	3,765,934	3,823,301	57,367
Total Expenditure	324,670,000	341,768,182	317,341,963	(24,426,219)

THE DISTRICT COUNCIL OF MOKA

STATEMENT OF COMPARISON OF BUDGET AND ACTUAL AMOUNTS FOR THE YEAR ENDED 30 JUNE 2024

Capital Expenditure	MUR	MUR	MUR	MUR
Buildings	-	-	2,866,988	2,866,988
Public Infrastructure	-	-	6,384,960	6,384,960
Machinery and Equipment	-	-	964,535	964,535
Electronic Equipment	2,560,000	412,808	355,291	(57,517)
Intangible Assets	-	-	-	-
Asset under Construction	-	-	1,282,864	1,282,864
Motor Vehicles	3,500,000	3,500,000	2,750,000	
Furniture, Fixtures and Fittings	150,000	199,010	639,003	439,993
Total Capital Expenditure	6,210,000	4,111,818	15,243,641	11,881,823
Total Payment	330,880,000	345,880,000	332,585,604	(12,544,396)

Differences are explained in Notes 1.0 to 2.9

Reconciliation of Statement of Comparison of Budget and Actual amounts for the year ended 30 June 2024

Revenue	MUR
Actual amount on comparable basis as presented in the Budget and Actual Comparable Statement	
	339,396,566
Basis Difference	
Opening Accruals/Receivables	(6,908,274)
Closing Accruals/Receivables	4,376,707
Other Government Grant	4,365,354
Government Grant in respect of expenditure incurred by MOLG	2,209,966
Capital Grants Revenue	147,592,838
Actual amount on the Statement of Financial Performance	491,033,157

**The Rs 147.6 M as Capital Grants Revenue represents amount transferred to the Statement of Financial Performance in line with IPSAS 23.*

THE DISTRICT COUNCIL OF MOKA

STATEMENT OF COMPARISON OF BUDGET AND ACTUAL AMOUNTS FOR THE YEAR ENDED 30 JUNE 2024

Reconciliation of Statement of Comparison of Budget and Actual amounts for the year ended 30 June 2024

Expenditure

MUR

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

332,585,604

Basis Difference

Openings Accruas/Payables

(1,912,574)

Closing Accruals/Payables

12,155,878

Movement in Inventory

(405,996)

Movement in Employee Benefit Obligation

11,994,546

Expenditure incurred by MoLG

2,209,966

Socio Cultural Project

3,898,537

Village Council Grant

975,000

Depreciation and Amortisation

137,878,356

Recurrent Expenditure made out of Capital
and other Grants

7,597,153

Capital Expenditure made out of Recurrent
Budget

(15,243,641)

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

491,732,829

Dr the Hon Vice Prime Minister has , in accordance with Section 85(2) (d) of the Local Government Act 2011, approved the Council's Budget Estimates to the tune of Rs 305,278,800 for the Financial year 2023-2024 and authorised to incur expenditure up to a total amount of Rs 330,880,000 (Letter dated 12 September 2023 Ref DCM/PBB/2023-2024)

An additional GIA amounting to Rs 15,000,000 was released by the Ministry of Local Government and Disaster Risk Management to the Council for the Financial Year 2023-24 , (Letter dated 19 June 20234 ref MLG/241/6/1/V3.

THE DISTRICT COUNCIL OF MOKA

NOTES TO FINANCIAL STATEMENTS FOR FINANCIAL YEAR ENDED 30 JUNE 2024

Explanation of Difference

1.0 Revenue

1.1 Revenue from Non-Exchange Transactions

1.1.1 Trade Fees

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

1.1.2 Advertising Fees

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

1.1.3 Other Revenue

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

1.1 Revenue from Exchange Transactions

1.2.1 Buildings and Land Use Permit Fees

There has been a slight decrease in Buildings and Land Use Permit Fees during the financial year due to fewer 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

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

2.0 Expenditure

2.1 Compensation of Employees

The difference in Compensation of Employees represents staff cost incurred in financial year 23-24 and accrued and filling of posts in the financial year.

2.2 Remuneration to Councilors

The difference represents expenditure incurred in financial year 2023-24 and accrued.

2.3 Grants and subsidies

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

2.4 Cost of Utilities

The difference in cost of Utilities represents expenditure incurred in financial year 2023-24 and accrued.

2.5 Motor Vehicles Running Expenses

The difference represents expenditure incurred in financial year 2023-24 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 2023-24 have been accrued.

2.7 Cleaning and Security Services

The difference represents expenditure incurred in financial year 2023-24 and accrued.

2.8 Social, Sport, Welfare and Cultural

The difference represents expenditure incurred in financial year 2023-24 and accrued.

2.9 Legal and Professional fees

The difference represents expenditure incurred in financial year 2023-24 and accrued.

THE DISTRICT COUNCIL OF MOKA

NOTES TO FINANCIAL STATEMENTS FOR THE FINANCIAL YEAR ENDED 30 JUNE 2024

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 2024.

(iii) *Authorization Date*

The Financial Statements have been approved by the Council on 27 September 2024 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 2024 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.

THE DISTRICT COUNCIL OF MOKA

NOTES TO FINANCIAL STATEMENTS FOR THE FINANCIAL YEAR ENDED 30 JUNE 2024

(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 2024 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 2023 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 2024 are hence comparable with those for the year ended 30 June 2023

(iv) Basis of Budget Preparation

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

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

(v) Functional and Reporting Currency

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

(vi) Going Concern

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

(vii) Significant Accounting Judgements, Estimates and Assumptions

The preparation of the Financial Statements in conformity with IPSAS requires the Council to make certain accounting estimates and judgements that have an impact on the policies and the finance insights reported in the Financial Statements. Estimates and Judgements are continually evaluated and based on historical experiences and other factors, including expectations of future events that are believed to be reasonable at the time such estimates and judgements are made, although actual experience may vary from these estimates.

The estimates and assumptions that have a significant risk of causing adjustment to carrying amounts of assets and liabilities are discussed below:

a) Provisions

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

b) Useful Economic Life and Residual Values

The economic useful life and its residual value is assessed based on the nature of the asset, its susceptibility and adaptability to changes in technology and process; the environment where the asset is deployed; expert advice; financial capacity to replace the asset; and change in the market in relation to the asset.

c) Fair Value Estimation

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

d) Factors determining Defined Benefit Obligations

The present value of the post-employment pension obligations depends on a number of factors that are determined on an actuarial basis using a number of assumptions such as discount rate, expected salary increase and mortality. Any change in these assumptions will impact on the carrying amount of pension obligations.

THE DISTRICT COUNCIL OF MOKA

NOTES TO FINANCIAL STATEMENTS FOR THE FINANCIAL YEAR ENDED 30 JUNE 2024

e) Change in Accounting Policies

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

f) Cash Flow Statement

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

1.3 ADOPTION OF NEW AND REVISED IPSAS

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

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

1.4 STATUS AND LEVEL OF IPSAS APPLICATION

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

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

THE DISTRICT COUNCIL OF MOKA

NOTES TO FINANCIAL STATEMENTS FOR THE FINANCIAL YEAR ENDED 30 JUNE 2024

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

THE DISTRICT COUNCIL OF MOKA

NOTES TO FINANCIAL STATEMENTS FOR THE FINANCIAL YEAR ENDED 30 JUNE 2024

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

2.0 SIGNIFICANT ACCOUNTING POLICIES

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

2.1 REVENUE RECOGNITION

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

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

2.1(a) Revenue from Exchange Transactions

(i) *Rental Income*

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

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

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

(iii) *Financial Income*

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

THE DISTRICT COUNCIL OF MOKA

NOTES TO FINANCIAL STATEMENTS FOR THE FINANCIAL YEAR ENDED 30 JUNE 2024

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

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.

THE DISTRICT COUNCIL OF MOKA

NOTES TO FINANCIAL STATEMENTS FOR THE FINANCIAL YEAR ENDED 30 JUNE 2024

iv) Capital Grants Revenue

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

v) Other Revenue

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

2.2 PROPERTY, PLANT AND EQUIPMENT

2.2.1 Measurement on Initial Recognition

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

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

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

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

2.2.2 Class of Assets

a) Land

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

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

b) Green Spaces - Vested Land by Promoters

Green Spaces /Land are vested to the Council by Promoters for its management and administration. These lands are for Community use and Council has no right to dispose it or use for any other purpose. These lands are transferred with conditions and they have been recognized in the Financial Statements at fair value on the date of transfer and where title deeds have been passed to the Council.

c) Buildings

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

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

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

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

e) Motor Vehicles

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

f) Public Infrastructure

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

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

THE DISTRICT COUNCIL OF MOKA

NOTES TO FINANCIAL STATEMENTS FOR THE FINANCIAL YEAR ENDED 30 JUNE 2024

- Cemetery and Cremation ground- Each cemetery and cremation ground has been valued on the current market cost, amenities provided, surface area, condition and year of Construction.

2.2.3 Assets under Construction

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

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

2.2.4 Depreciation Rates

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

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

THE DISTRICT COUNCIL OF MOKA

NOTES TO FINANCIAL STATEMENTS FOR THE FINANCIAL YEAR ENDED 30 JUNE 2024

2.2.5 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
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

2.2.6 Gain or Loss on Assets

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

2.2.7 Acquisition of Non -Financial Assets

The Council has spent a total amount of Rs 136.7 M on Property Plant and Equipment including Public Infrastructures for the Financial year 2023-24. The amount is categorized as follows:

PROPERTY, PLANT AND EQUIPMENT	FINANCIAL YEAR 2023-24
	MUR
Buildings	18,724,035
Plant, Machinery and Equipment	1,822,697
Motor Vehicles	11,696,125
Electronic Equipment	402,419
Furniture, Fixtures and Fittings	677,003
Public Infrastructures **	66,586,516
Asset under Construction	36,829,111
TOTAL	136,737,906

THE DISTRICT COUNCIL OF MOKA

NOTES TO FINANCIAL STATEMENTS FOR THE FINANCIAL YEAR ENDED 30 JUNE 2024

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

2.2.8 Vested of Non -Financial Assets

The following Non – Financial Assets were vested to the Council as at 30 June 2024: -

Vested Non – Financial Assets	Dated Vested	Vested From	Details	Purpose	Amount Rs
State Land at Helvetia	30 January 2024	Ministry of Local Government and Disaster Risk Management	Land Extent of 1000M2 – Pin 1814290183	For the Construction of Sub Hall with Gym facilities	6,500,000
Quartier Militaire Stadium	20 March 2024		Land Extent of 15,698M2	For management and maintenance	37,035,520
			Buildings		74,114,500

THE DISTRICT COUNCIL OF MOKA

NOTES TO FINANCIAL STATEMENTS FOR THE FINANCIAL YEAR ENDED 30 JUNE 2024

2.2.9 Vehicles purchased by MOLG on behalf of DCM

The following Vehicles were purchased by Ministry of Local Government on behalf of DCM:

Year Acquired	Vehicle Registration No	Types of Vehicles	Located	Amount Rs
FY 2023-24	7Z156	Truck	Public Infrastructure Department	3,673,982.00
	7Z166	Truck(D/CAB)		1,812,575.00
	7Z165	Compactor Truck	Health Department	3,341,050.00
	7Z167	Compactor Truck		3,954,000.00
	7Z168	Compactor Truck		3,954,000.00

2.2.10 Disposal of non- current assets

A plot of Land of land of an extent of 823.10M2 assigned with PIN:1802080231 PCR 19595/2023 situated in Dagotiere in the name of Dagotiere Village Council was sold to Overseas Glove Factory Ltd for the amount of Rs 975,000 on 24 April 2024.

2.3 INTANGIBLE ASSETS

Intangible assets are recognized if it is probable that future benefits or services potential that are attributable to the asset will flow to the Council, and the cost or fair value of the asset can be measured reliably.

2.8 PROVISIONS

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

2.9 TRADE AND OTHER PAYABLES

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

3.0 PREPAYMENTS

The Council recognizes prepayments in relation to the following: rent, goods, services, deposit by clients namely for Morcellement Deposit. These deposits are released after the clients terminate the contract or undertakings within the term of the agreement.

3.1 EMPLOYEE BENEFITS

3.1.1 Retirement Benefit Costs

(i) *State Plan*

The Council contributes 6 % of the gross emoluments for part-time employees and employees who are not on a permanent and pensionable establishment to the National Pension Fund. The Council also contributes 2.5% of the gross emoluments of all employees to the National Savings Fund

(ii) *Defined Contribution Plan*

Defined contribution plans are post-employment benefit plans under which the Council pays fixed contributions (12% of gross emoluments) into another entity, the State Insurance Company of Mauritius Limited ("SICOM Ltd") for new full-time employees who joined the Council from 1 January 2013 onwards.

The Defined Contribution Scheme is where retirement benefits are based on the accumulated contributions of the member. The total accumulated contribution amounts to Rs 5,961,480 as at 30 June 2024.

(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.

THE DISTRICT COUNCIL OF MOKA

NOTES TO FINANCIAL STATEMENTS FOR THE FINANCIAL YEAR ENDED 30 JUNE 2024

(iv) Defined Benefit Plan

The Council operates a defined benefit plan, administered by and invested with SICOM Ltd. The pension plan is funded by payment of contribution to the fund (The Council: 12% of gross emoluments and employee: 6% of gross emoluments) taking account of the recommendations of the Pay Research Bureau (PRB) report.

(v) Bank of Sick Leave

Employee entitlements to bank sick leave as defined in the PRB report are recognized as and when they accrue to employees. A provision is made for the estimated liability for bank sick leave. Following a decision of the government, the unutilized sick leave for the year 2020 has been brought forward under the long-term employee benefits separately.

(vi) Unutilized Vacation Leave

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

3.2 NATURE AND PURPOSE OF RESERVES

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

3.2.1 General Fund

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

(a) into which shall be paid –

(i) all revenue; and

(ii) such amount of grants in respect of all expenditure, both recurrent and capital, as may be appropriated by the National Assembly; and

(b) out of which all liabilities shall be paid.

3.2.2 Pension Fund

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

3.2.3 Passage Fund

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

THE DISTRICT COUNCIL OF MOKA

NOTES TO FINANCIAL STATEMENTS FOR THE FINANCIAL YEAR ENDED 30 JUNE 2024

Interest derived from Investment of Passage Fund is transferred to the Passage Fund.

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

3.3 EVENT AFTER THE REPORTING DATE

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

3.4 RELATED PARTIES

3.4.1 Councillors and Key Management Personnel

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

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

Disclosure on Emoluments

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

Description	FY 23/24		FY 22/23	
	Number	Total Emoluments	Number	Total Emoluments
		MUR		MUR
Chairperson and Councillors	141	14,760,835	141	13,610,500
Key Management Personnel	7	9,162,744	7	7,531,137
TOTAL		23,923,579		21,141,637

THE DISTRICT COUNCIL OF MOKA

NOTES TO FINANCIAL STATEMENTS FOR THE FINANCIAL YEAR ENDED 30 JUNE 2024

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 2024 are as follows: -

S/N	NAME OF VILLAGE COUNCIL	Grant		Cash Book
		FY 2022-2023	FY 2023-2024	Balance as at 30 June 24
		MUR	MUR	MUR
1	CAMP THOREL VILLAGE COUNCIL	287,508.00	318,660.00	28,833.00
2	DAGOTIERE VILLAGE COUNCIL	390,764.00	422,013.00	1,029,759.00
3	DUBREUIL VILLAGE COUNCIL	233,064.00	264,313.00	31,380.00
4	ESPERANCE VILLAGE COUNCIL	235,400.00	263,400.00	111,178.00
5	LA LAURA VILLAGE COUNCIL	235,464.00	266,713.00	66,907.00
6	L'AVENIR VILLAGE COUNCIL	245,100.00	272,100.00	314,157.00
7	MELROSE VILLAGE COUNCIL	269,400.00	297,400.00	179,702.00
8	MOKA VILLAGE COUNCIL	465,904.00	497,250.00	251,758.00
9	MONTAGNE BLANCHE VILLAGE COUNCIL	492,552.00	537,550.00	111,350.00
10	NOUVELLE DECOUVERTE VILLAGE COUNCIL	247,000.00	275,000.00	263,648.00

THE DISTRICT COUNCIL OF MOKA

NOTES TO FINANCIAL STATEMENTS FOR THE FINANCIAL YEAR ENDED 30 JUNE 2024

11	PROVIDENCE VILLAGE COUNCIL	279,464.00	310,713.00	29,218.00
12	QUARTIER MILITAIRE VILLAGE COUNCIL	276,000.00	316,000.00	146,216.00
13	RIPAILLES VILLAGE COUNCIL	275,520.00	302,525.00	100,081.00
14	ST JULIEN D'HOTMAN VILLAGE COUNCIL	272,560.00	303,813.00	72,760.00
15	SAINT PIERRE VILLAGE COUNCIL	454,500.00	485,750.00	316,587.00
16	VERDUN VILLAGE COUNCIL	239,800.00	266,800.00	147,020.00
	TOTAL	4,900,000.00	5,400,000.00	3,200,554.00

3.4.2 Government

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

3.5 FINANCIAL INSTRUMENTS

(a) Financial Assets

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

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

(b) Financial Liabilities

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

3.6 TAXES

(i) Tax Deduction at Source

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

(ii) Value Added Tax

The Council is exempted from VAT

3.7 FINANCIAL RISK MANAGEMENT

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

3.7.1 Credit Risk

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

3.7.2 Liquidity Risk

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

3.7.3 Operational risk Management

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

3.7.4 Actuarial Risks on defined benefit plan

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

3.8 OTHER DISCLOSURES

3.8.1 Advertising fees from Cube Design

The amount receivable of MUR 6,610,560 from Cube Design is disclosed as a note to the accounts since a court case was lodged by the District Council of Black River (DCBR) against Cube Design for advertising fees due to the DCBR and judgement was being awaited to determine whether such fees are payable to the Mauritius Revenue Authority or to the Local

THE DISTRICT COUNCIL OF MOKA

NOTES TO FINANCIAL STATEMENTS FOR THE FINANCIAL YEAR ENDED 30 JUNE 2024

Authorities. This Council has been informed that on 12 November 2019, judgement has been delivered in the said case to the effect that the case was non suited since the claim against Cube Design should have been lodged under Section 163 of the Local Government Act 2011 instead of Section 101 of the act.

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

3.8.2 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.

THE DISTRICT COUNCIL OF MOKA

NOTES TO FINANCIAL STATEMENTS FOR THE FINANCIAL YEAR ENDED 30 JUNE 2024

Particulars	Notes	30 June 2024	30 June 2023
		MUR	MUR
Cash and Cash Equivalents	4		
Cash at Bank -SBM Bank (Mauritius) Ltd A/C No 51304		23,901,624	2,723,445
Cash at Bank -Maubank A/C No 6570		43,239	44,539
Cash in hand		-	18,200
		23,944,863	2,786,184
Receivables From Non-Exchange Transaction	5		
Trade Fee Receivables -CBRD		2,433,375	4,626,125
Advertising Fees Receivables		1,298,915	1,617,100
Bus Toll Fees Receivables		15,000	15,000
		3,747,290	6,258,225
Receivables From Exchange Transactions	6		
Rental of Saint Pierre Market Stall		299,641	303,286
Rental of Moka Market Stall		18,315	20,020
Rental of Montagne Blanche Market Stall		55,055	123,480
Rental of Quartier Militaire Market Stall		191,021	148,248
Interest Receivable		81,385	70,015
Other Receivables		303,210	292,785
		948,627	957,834
Loan and Advances	7		
Car Loan to eligible employees		1,850,132	1,583,394
		1,850,132	1,583,394
Investment	8		
Investment into Bank of Mauritius		10,000,000	-
		10,000,000	-
Inventories	9		
Inventories		9,348,594	9,132,861
		9,348,594	9,132,861
Capital Grants Receivables	10		
National Environment Climate change		22,443,310	27,846,470
NDU Projects(01-30) 2018		26,086,587	35,956,440
NDU Projects(01-06) 2019		2,061,451	12,944,164
Grant for Embeellishment Socio Cultural Project		1,581,933	-
Covid -19 Projects Development Fund 2021		7,953,489	1,790,197

THE DISTRICT COUNCIL OF MOKA

NOTES TO FINANCIAL STATEMENTS FOR THE FINANCIAL YEAR ENDED 30 JUNE 2024

Particulars	Notes	30 June 2024	30 June 2023
		MUR	MUR
Capital Grants Receivables (Cont)	10		
Covid -19 Projects Development Fund 2022		14,078,816	2,678,847
National Development Unit 2020-21		3,298,798	9,717,836
National Flood Management Programme 2021-22		2,866,102	40,674,675
Land Drainage Authority 2022-23		4,080,235	10,747,756
Readily Implemendable Capital Project 2022-23		9,024,447	629,786
Readily Implemendable Capital Project 2023-24		8,583,604	-
Indian Grant Project		6,159,937	-
Metro Express Project		1,612,875	-
		109,831,584	142,986,171
Loan and Advances	11		
Car Loan to eligible employees		2,196,865	2,900,215
		2,196,865	2,900,215
Intangible Assets	12		
Intangible Assets		3,838,898	3,838,898
Amortisation		(2,596,556)	(2,116,693)
		1,242,342	1,722,205

THE DISTRICT COUNCIL OF MOKA

NOTES TO FINANCIAL STATEMENTS FOR THE FINANCIAL YEAR ENDED 30 JUNE 2024

Property, Plant and Equipment

13

Cost /Revaluation as at 01 July 2023

Additions

Vested Assets

Disposals/Transfer

Cost /Revaluation as at 30 June 2024

Accumulated Depreciation as at 01 July 2023

Charges for the year

Disposal/Transfer

Accumulated Depreciation as at 30 June 2024

Net Book Value as at 30 June 2024

Net Book Value as at 30 June 2023

Public Infrastructures

13a

Cost /Revaluation as at 01 July 2023

Additions

Vested

Disposals/Transfer

Cost /Revaluation as at 30 June 2024

Accumulated Depreciation as at 01 July 2023

Charges for the year

Transfer

Accumulated Depreciation as at 30 June 2024

Net Book Value as at 30 June 2024

Net Book Value as at 30 June 2023

	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 2023	357,732,442	507,972,019	107,280,958	56,255,953	45,452,558	12,484,485	1,037,080,869	10,131,364	2,134,390,645
Additions	-	18,724,035	36,829,111	1,822,697	11,696,125	402,419	66,586,516	677,003	136,737,905
Vested Assets	43,535,520	-	-	-	16,735,607	-	74,114,500	-	134,385,627
Disposals/Transfer	(2,438,092)	4,077,910	(15,043,559)	-	(650,000)	(50,000)	10,965,649	-	(3,138,092)
Cost /Revaluation as at 30 June 2024	398,829,870	530,773,964	129,066,509	58,078,650	73,234,290	12,836,903	1,188,747,535	10,808,367	2,402,376,085
Accumulated Depreciation as at 01 July 2023	-	40,131,140	-	22,862,910	20,402,826	11,301,101	345,030,541	6,248,080	445,976,598
Charges for the year	-	11,521,450	-	6,382,528	9,154,286	780,176	108,700,557	859,497	137,398,494
Disposal/Transfer	-	-	-	-	(325,000)	(50,000)	-	-	(375,000)
Accumulated Depreciation as at 30 June 2024	-	51,652,590	-	29,245,438	29,232,112	12,031,277	453,731,098	7,107,577	583,000,092
Net Book Value as at 30 June 2024	398,829,870	479,121,373	129,066,509	28,833,212	44,002,178	805,626	735,016,438	3,700,790	1,819,375,993
Net Book Value as at 30 June 2023	357,732,442	467,840,878	107,280,958	33,393,043	25,049,732	1,183,384	692,050,328	3,883,284	1,688,414,048
	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 2023	272,336,649	442,719,096	25,870,300	125,181,294	147,911,349	16,956,483	6,105,696	1,037,080,869	
Additions	7,524,798	29,048,689	-	3,962,062	22,034,015	3,273,197	743,756	66,586,516	
Vested	-	-	-	-	74,114,500	-	-	74,114,500	
Disposals/Transfer	-	-	-	-	10,965,649	-	-	10,965,649	
Cost /Revaluation as at 30 June 2024	279,861,446	471,767,786	25,870,300	129,143,355	255,025,512	20,229,681	6,849,452	1,188,747,535	
Accumulated Depreciation as at 01 July 2023	101,961,586	140,368,813	1,851,918	48,489,061	45,054,977	5,918,572	1,385,613	345,030,541	
Charges for the year	27,986,145	47,176,779	517,406	12,914,336	17,397,979	2,022,968	684,945	108,700,557	
Transfer	-	-	-	-	-	-	-	-	
Accumulated Depreciation as at 30 June 2024	129,947,731	187,545,592	2,369,324	61,403,397	62,452,956	7,941,540	2,070,558	453,731,098	
Net Book Value as at 30 June 2024	149,913,715	284,222,194	23,500,976	67,739,959	192,572,555	12,288,142	4,778,894	735,016,438	
Net Book Value as at 30 June 2023	170,375,062	302,350,283	24,018,382	76,692,233	102,856,371	11,037,912	4,720,083	692,050,328	

THE DISTRICT COUNCIL OF MOKA

NOTES TO FINANCIAL STATEMENTS FOR THE FINANCIAL YEAR ENDED 30 JUNE 2024

Particulars	Notes	30 June 2024	30 June 2023
		MUR	MUR
Trade and Other Payables From Exchange Trade	14		
Audit Fees		600,000	600,000
Creditors		11,860,920	11,112,585
MRA -TDS		174,714	-
Sicom - Actuarial fees for Pension - IPSAS 39		97,100	72,000
		12,732,734	11,784,585
Refundables Deposits From Customers	15		
Retention Money		18,754,953	17,658,482
Deposit from Salle des Fetes		136,000	93,000
Wayleave		104,850	104,850
		18,995,803	17,856,332
Short Term Employee Benefit Obligations	16		
Sick Leaves		1,500,000	3,500,000
Vacation Leaves		1,200,000	1,200,000
Passage Benefits		3,000,000	4,000,000
		5,700,000	8,700,000
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		3,390,681	3,597,982
Local Development Project 2022-23		788,038	-
Leisure Park at Quartier Militaire		3,961,165	4,072,819
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	-
Local Development Project 2020-21		345,644	173,333
Village Council Grant		3,878,000	3,878,000
Grant for Emebellishment Socio Cultural		-	4,929,224
Cleaning, Rehabilitations and Upgrading Bridges and Rivers (CG136)		1,246,697	1,246,697
		22,521,645	26,059,475

THE DISTRICT COUNCIL OF MOKA

NOTES TO FINANCIAL STATEMENTS FOR THE FINANCIAL YEAR ENDED 30 JUNE 2024

Prepayment	18		
Advertising fees		-	-
		-	-
Long Term Employee Benefit Obligations	19		
Accumulated Sick Leaves		32,475,056	27,705,754
Retained Cash in lieu of Sick Leaves for year 2020		2,675,633	2,442,584
Accumulated Vacation Leaves		30,920,389	23,701,463
Accumulated Passage Benefits		5,919,708	3,129,707
		71,990,786	56,979,508
Retired Employee Benefit	20		
Funded Liability	20a	93,141,304	102,753,683
Unfunded Liability	20b	224,233,376	198,863,823
Liability recognised in Statement of Financial Position at end of year		317,374,680	301,617,506
Funded Retired Employee Benefit	20a		
Amounts recognised in Statement of Financial Position at end of year:			
		30 June 2024	30 June 2023
		MUR	MUR
Defined benefit obligation		261,750,391	252,173,876
Fair value of plan assets		(168,609,087)	(149,420,193)
Liability recognised in Statement of Financial Position at end of year		93,141,304	102,753,683
Amounts recognised in Statement of Financial Performance:			
Service cost:			
Current service cost		12,914,567	11,256,728
Past Service Cost			
(Employee contributions)		(3,436,860)	(3,263,287)
Fund Expenses		312,909	195,774
Net Interest expense/(revenue)		5,894,653	4,100,588
SFP Charge		15,685,269	12,289,803
Remeasurement			
Liability (gain)/loss		(14,370,538)	13,464,295
Assets (gain)/loss		(3,678,897)	622,098
Net Assets/Equity (NAE)		(18,049,435)	14,086,393
Total		(2,364,166)	26,376,196

THE DISTRICT COUNCIL OF MOKA

NOTES TO FINANCIAL STATEMENTS FOR THE FINANCIAL YEAR ENDED 30 JUNE 2024

Funded Retired Employee Benefit (Cont)

20a

Movements in liability recognised in Statement of Financial Position:

At start of year	102,753,683	82,902,909
Amount recognised in SFP	15,685,269	12,289,803
(Actuarial reserves transferred in)	(375,658)	-
(Contributions paid by employer)	(6,872,555)	(6,525,422)
(Direct Benefits paid by Employer)	-	-
Amount recognised in NAE	(18,049,435)	14,086,393
At end of year	93,141,304	102,753,683

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 2024	Year ended 30 June 2023
Reconciliation of the present value of defined benefit obligation	MUR	MUR
Present value of obligation at start of period	252,173,876	220,683,627
Current service cost	12,914,567	11,256,728
Interest cost	15,083,934	11,462,687
(Benefits paid)	(4,051,448)	(4,693,461)
Liability (gain)/loss	(14,370,538)	13,464,295
Present value of obligation at end of period	261,750,391	252,173,876
Reconciliation of fair value of plan assets		
Fair value of plan assets at start of period	149,420,193	137,780,718
Expected return on plan assets	9,189,281	7,362,099
Employer contributions	6,872,555	6,525,422
Actual Reserves transferred in	375,658	-
Employee Contributions	3,436,860	3,263,287
(Benefits paid + other outgo)	(4,364,357)	(4,889,235)
Asset gain/(loss)	3,678,897	(622,098)
Fair value of plan assets at end of period	168,609,087	149,420,193

THE DISTRICT COUNCIL OF MOKA

NOTES TO FINANCIAL STATEMENTS FOR THE FINANCIAL YEAR ENDED 30 JUNE 2024

Funded Retired Employee Benefit (Cont)

20a

Distribution of plan assets at end of period

Percentage of assets at end of period	June 2024	June 2023
Fixed- Interest securities and cash	49.9%	53.9%
Loans	3.1%	2.8%
Local equities	15.2%	14.0%
Overseas bonds and equities	31.3%	28.8%
Property	0.5%	0.5%
Total	100%	100%

Additional disclosure on assets issued or used by the reporting entity

	June 2024	June 2023
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 2024	June 2023
Currency	MUR	MUR
Asset experience gain/(loss) during the period	3,678,897	(622,098)
Liability experience gain/(loss) during the period	14,370,538	(13,464,295)
	18,049,435	(14,086,393)
Year	2024-2025	
Expected employer contributions	7,406,325	
Weighted average duration of the defined benefit obligation	17 years	
(Calculated as a % change in PV of liabilities for a 1% change in discount rate)		

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

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

	Year ended 30 June 2024	Year ended 30 June 2023
Discount rate	5.70%	6.03%
Future salary increases	4.50%	4.50%
Future pension increases	3.50%	3.50%
Mortality before retirement	Nil	Nil

THE DISTRICT COUNCIL OF MOKA

NOTES TO FINANCIAL STATEMENTS FOR THE FINANCIAL YEAR ENDED 30 JUNE 2024

Funded Retired Employee Benefit (Cont)

20a

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

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

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

- If the discount rate would be 100 basis points (one percent) higher (lower), the defined benefit obligation would decrease by Rs 38.4 million (increase by Rs 49 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 24.7 million (decrease by Rs 21.3 million) if all assumptions were held unchanged.
- If life expectancy would increase (decrease) by one year, the defined benefit obligation would increase by Rs 7.5 million (decrease by Rs 7.4 million) if all assumptions were held unchanged.

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

Unfunded Retired Employee Benefit

20b

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

	30 June 2024	30 June 2023
	MUR	MUR
Defined benefit obligation	224,233,376	198,863,823
Fair value of plan assets	-	-
Liability recognised in Statement of Financial Position at end of year	224,233,376	198,863,823

Amounts recognised in Statement of Financial Performance:

Service cost:		
Current service cost	-	-
Past Service Cost	-	-
(Employee contributions)	-	-
Fund Expenses	-	-
Net Interest expense/(revenue)	11,658,163	9,939,735
SFP Charge	11,658,163	9,939,735

THE DISTRICT COUNCIL OF MOKA

NOTES TO FINANCIAL STATEMENTS FOR THE FINANCIAL YEAR ENDED 30 JUNE 2024

Unfunded Retired Employee Benefit (Cont)

20b

Remeasurement

Liability (gain)/loss	24,766,950	5,023,114
Assets (gain)/loss	-	-
Net Assets/Equity (NAE)	24,766,950	5,023,114
Total	36,425,113	14,962,849

Movements in liability recognised in Statement of Financial Position:

At start of year	198,863,823	194,755,612
Amount recognised in SFP	11,658,163	9,939,735
(Actuarial reserves transferred in)	-	-
(Contributions paid by employer)	-	-
(Direct Benefits paid by Employer)	(11,055,560)	(10,854,638)
Amount recognised in NAE	24,766,950	5,023,114
At end of year	224,233,376	198,863,822

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

	Year ended 30 June 2024	Year ended 30 June 2023
Reconciliation of the present value of defined benefit obligation	MUR	MUR
Present value of obligation at start of period	198,863,823	194,755,612
Current service cost	-	-
Interest cost	11,658,163	9,939,735
(Benefits paid)	(11,055,560)	(10,854,638)
Liability (gain)/loss	24,766,950	5,023,114
Present value of obligation at end of period	224,233,376	198,863,822

Components of the amount recognised in NAE

Year	June 2024	June 2023
Currency	MUR	MUR
Liability experience gain/(loss) during the period	(24,766,950)	(5,023,114)
Weighted average duration of the defined benefit obligation (Calculated as a % change in PV of liabilities for a 1% change in discount rate)	12 years	

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

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

THE DISTRICT COUNCIL OF MOKA

NOTES TO FINANCIAL STATEMENTS FOR THE FINANCIAL YEAR ENDED 30 JUNE 2024

Unfunded Retired Employee Benefit (Cont)

20b

	Year ended 30 June 2024	Year ended 30 June 2023
Discount rate	5.70%	6.03%
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 24.3 million (increase by Rs 29.6 million) if all other assumptions were held unchanged.

- If the expected salary growth would increase (decrease) by 1%, the defined benefit obligation would increase by Rs 9.8 million (decrease by Rs 8.7 million) if all assumptions were held unchanged.

- If life expectancy would increase (decrease) by one year, the defined benefit obligation would increase by Rs 7.4 million (decrease by Rs 7.3 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 2024	30 June 2023
		MUR	MUR
General Fund	21		
General Fund Applied		571,856,923	453,556,903
Passage Benefit Fund		6,699,895	6,699,895
		578,556,818	460,256,798
Accumulated Surplus	22		
Accumulated Surplus		292,602,130	308,387,147
		292,602,130	308,387,147
Revaluation Reserves	23		
Revaluation of Assets		662,011,694	665,099,786
		662,011,694	665,099,786

THE DISTRICT COUNCIL OF MOKA

NOTES TO FINANCIAL STATEMENTS FOR THE FINANCIAL YEAR ENDED 30 JUNE 2024

Particulars	Notes	30 June 2024	30 June 2023
		MUR	MUR
Trade Fees and Advertising Fees	24		
Trade Fees	24.1	26,422,250	31,274,250
Advertising Fees	24.2	2,937,915	3,108,378
		29,360,165	34,382,628
Trade Fees	24.1		
Trade Fees		26,056,750	30,932,750
Occasional Fees		365,500	341,500
Refund		-	-
		26,422,250	31,274,250
Advertising Fees	24.2		
Advertising Fees		2,931,915	3,108,378
Banners		6,000	-
		2,937,915	3,108,378
Public Contributions And Donations	25		
Public Contributions And Donations		-	-
		-	-
Government Grant	26		
Government Grant in Aid	26.1	292,000,000	274,000,000
Other Government Grant	26.2	4,365,354	1,808,834
		296,365,354	275,808,834
Government Grant in Aid	26.1		
Government Grant in Aid		289,790,034	271,950,420
Expenditure incurred by MOLG out GIA		2,209,966	2,049,580
		292,000,000	274,000,000
Other Government Grant	26.2		
Socio Cultural Project Grant		-	114,000
YEP Training		200,951	477,544
Grants Jeux Inter Villes et Villages		144,000	972,291
Grant Cleaning , Embellishment and Bulky waste Campaign		4,020,403	-
Cleaning Campaigns -Post Cyclonic Waste -BATSIRAI		-	245,000
		4,365,354	1,808,834

THE DISTRICT COUNCIL OF MOKA

NOTES TO FINANCIAL STATEMENTS FOR THE FINANCIAL YEAR ENDED 30 JUNE 2024

Particulars	Notes	30 June 2024	30 June 2023
		MUR	MUR
Capital Grants Revenue	27		
Local Development Project 2018-19		-	83,203
Local Development Project 2019-20		207,301	3,680,616
Local Development Project 2020-21		3,397,704	5,316,964
Local Development Project 2021-22		-	3,438,768
Local Development Project 2022-23		4,278,288	-
Local Development Project 2023-24		8,308,615	
Capital Grant for Leisure Park		111,654	296,150
Covid -19 Projects Development Fund 2021		7,409,510	20,466,071
National Environment Climate Change 2021-22		14,310,656	44,862,160
National Development Unit		-	4,134,352
National Development Unit 2021-22		2,670,242	18,225,279
National Environment Fund 2020-21		-	167,808
Land Drainage Authority 2021-22		-	3,866,875
Land Drainage Authority 2022-23		3,510,985	10,747,756
Covid -19 Projects Development Fund 2022		11,399,969	30,598,728
National Flood Management Programme 2021-22		28,426,766	35,637,675
Readily Implemendable Capital Project		23,651,514	20,027,079
Indian Grant Project		21,561,152	-
Metro Express Project		1,612,875	-
Capital Grant for Motor Vehicles		16,735,607	
		147,592,838	201,549,485
Contribution Sociale Generalisee	28		
Contribution Sociale Generalisee		-	-
		-	-
Other Revenue	29		
Fines, Penalties And Levies	29.1	3,162,455	2,725,668
Stale Cheques	29.2	154,942	301,017
		3,317,397	3,026,685

THE DISTRICT COUNCIL OF MOKA

NOTES TO FINANCIAL STATEMENTS FOR THE FINANCIAL YEAR ENDED 30 JUNE 2024

Particulars	Notes	30 June 2024	30 June 2023
		MUR	MUR
Fines, Penalties And Levies	29.1		
Surcharge Fees on Rental of Market		187,485	195,337
Trade Fees Surcharge		1,976,750	1,676,500
Penalty Fees to Building and Land Use Permit		750,000	850,000
Penalty - Others		248,220	3,832
		3,162,455	2,725,668
Stale Cheques	29.2		
Stale Cheques		154,942	301,017
		154,942	301,017
Building and Land Use Permit Fees	30		
Building and Land Use Permit Fees		7,027,966	11,718,828
		7,027,966	11,718,828
Rental Income	31		
Rental of Saint Pierre Market Stalls		4,055,150	4,128,495
Rental of Moka Market Stalls		211,080	221,420
Rental of Montagne Blanche Market Stalls		335,870	382,562
Rental of Quartier Militaire Market Stalls		1,148,641	1,052,720
Rental Reception Hall		584,987	441,014
Rental of Village Hall		-	6,750
		6,335,728	6,232,961
Financial Income	32		
Interest from Banks		209,425	36,438
Interest on Car Loan		132,672	155,841
		342,097	192,279
Other Revenue	33		
Bus Toll	33.1	180,000	180,000
Burial and Incineration fees	33.2	378,200	515,150
Other Income	33.3	133,413	303,088
		691,613	998,238
Bus Toll Fees	33.1		
Bus Toll		180,000	180,000
		180,000	180,000

THE DISTRICT COUNCIL OF MOKA

NOTES TO FINANCIAL STATEMENTS FOR THE FINANCIAL YEAR ENDED 30 JUNE 2024

Particulars	Notes	30 June 2024	30 June 2023
		MUR	MUR
Burial And Incineration Fees	33.2		
Burial and Incineration Fees		378,200	515,150
		378,200	515,150
Other Income	33.3		
Insurance - Accident & Lighting		-	3,950
Way Leaves		12,000	-
Refuse Collection Fees		41,600	53,800
Salle Verte		71,500	55,500
Miscellaneous Income		8,313	13,019
Refund of Pension Benefits		-	95,110
Sales of unused assets		-	81,709
		133,413	303,088
Compensation of Employees	34		
Basic Salary		100,658,221	90,115,562
Extra Remuneration		11,079,293	3,674,009
Interim Allowance		-	14,000
Acting Allowance		409,508	326,741
Other Allowance		1,251,429	1,118,807
Bid Evaluation Committee Allowance		404,311	371,083
Cash In Lieu of sick Leave		3,737,542	3,181,197
End of year Bonus		8,298,634	7,626,031
Uniform Allowance		2,726,581	1,756,944
Other Staff Costs			
Travelling and Transport		14,971,270	13,493,238
Overtime		19,459,047	16,202,958
Fees for Training		329,522	173,357
Youth Employment Programme		111,171	394,204
Icouncil (CPM) Training		1,052,308	1,477,950
Staff Welfare Sports & Leisure		208,959	74,220
Medical Expenses/Immunisation		-	46,970
Contribution to National Saving Funds & National Pension Fund		2,469,574	1,998,348
Contribution Sociale Generalise		6,422,908	5,474,279
Portable Retirement Gratuity Fund		233,407	230,713
Contribution to Family Protection		2,193,211	1,752,432

THE DISTRICT COUNCIL OF MOKA

NOTES TO FINANCIAL STATEMENTS FOR THE FINANCIAL YEAR ENDED 30 JUNE 2024

Particulars	Notes	30 June 2024	30 June 2023
		MUR	MUR
Compensation of Employees (Cont)	34		
Sicom Defined Contribution		5,961,480	4,231,158
Sicom Defined Retired Benefit IPSAS 39		26,130,336	20,221,708
Accumulated Sick Leaves		(281,463)	1,815,678
Vacation Leaves		2,144,643	2,443,841
Passage Benefit		3,142,355	3,249,589
		213,114,247	181,465,016
Remuneration of Councilors	35		
Allowance to Chairperson & Councilors		9,606,904	9,517,999
Compensation		3,274,528	2,189,386
End Year Bonus		999,889	918,020
Travelling Councilors		339,225	351,636
Other Allowance		307,093	403,272
Mobile Allowance		162,000	159,731
Monthly Internet Allowance		71,196	70,457
		14,760,835	13,610,500
Grants And Subsidies	36		
Grants to Village Councils		6,375,000	4,900,000
Grants to Hospitals/Voluntary		53,250	104,475
Sports Regionalisation		100,000	149,425
Grants to Social and Religious		697,347	559,751
Donation to Distress Cases & Poverty		10,000	18,000
Funeral Grant		-	20,500
		7,235,597	5,752,151
Employer Social Benefits	37		
Gratuities		1,467,148	2,247,800
		1,467,148	2,247,800
Supplies and Consumables	38		
Cost of Utilities	38.1	43,477,539	35,825,668
Motor Vehicles Running Expenses	38.2	15,629,489	14,192,689
Repairs and Maintenance	38.3	29,582,133	60,617,579
Cleaning and Security Services	38.4	13,138,799	23,031,178
Social, Sports, Welfare and Cultural Activities	38.5	10,963,175	12,759,604
Legal and Professional fees	38.6	957,850	974,079
		113,748,985	147,400,796

THE DISTRICT COUNCIL OF MOKA

NOTES TO FINANCIAL STATEMENTS FOR THE FINANCIAL YEAR ENDED 30 JUNE 2024

Particulars	Notes	30 June 2024	30 June 2023
		MUR	MUR
Utilities Cost	38.1		
Electricity charges		40,164,867	32,690,460
Telephone Charges		2,071,244	2,014,737
Internet/WIFI Village Halls		716,700	718,375
Water Charges		524,728	402,097
		43,477,539	35,825,668
Motor Vehicle Running Expenses	38.2		
Fuel & Oil		10,513,173	9,525,386
Repairs and Maintenance		4,286,405	4,049,515
Insurance		611,611	384,487
Road Tax		218,300	233,300
		15,629,489	14,192,689
Repairs And Maintenance	38.3		
Maintenance of IT Computer and Equipment		3,749,158	3,636,854
Maintenance of NDU Assets		1,536,456	6,642,831
Maintenance of Traffic Centres		5,500	-
Maintenance of Rivers, Canals and Drains		1,927,204	23,577,613
Maintenance of Street Lighting		4,345,282	3,818,165
Maintenance of Roads		10,230,186	8,592,599
Name Plates, Traffic sign and Road Marking		142,587	182,350
Maintenance of Buildings and Village Halls		2,466,574	4,774,644
Maintenance Children Garden , Sport Infrastructures and Green Spaces		1,298,794	3,166,701
Repairs and Maintenance of Markets and Fairs		922,084	400,938
Maintenance of Other structures- Plant and Machinery		153,235	107,692
Maintenance of Incinerators		48,045	23,690
Maintenance of Cemeteries/ Cremation		673,084	1,439,298
Materials		168,147	202,615
Loose Tools		290,230	189,990
Parks and Garden (Saint Martin Dam Leisure Park)		395,820	1,324,526

THE DISTRICT COUNCIL OF MOKA

NOTES TO FINANCIAL STATEMENTS FOR THE FINANCIAL YEAR ENDED 30 JUNE 2024

Particulars	Notes	30 June 2024	30 June 2023
		MUR	MUR
Repairs And Maintenance (Cont)	38.3		
Maintenance of Gym and other		318,761	660,723
Maintenance of Environment		861,486	1,821,950
Rental of Vehicles		49,500	54,400
		29,582,133	60,617,579
Cleaning and Security Services and other Related Costs	38.4		
Contracted Maintenance Services		7,858,877	6,056,498
Environment		401,910	512,004
Maintenance and Cleaning of Lavatories		62,546	149,975
Material Scavenging		275,305	89,148
Herbicides		73,513	157,560
Rodent Control		281,653	178,480
Pest Control		23,924	36,673
Cleaning of Barelands		875,603	441,440
Embellishment		893,000	-
Carting away of Cyclonic Waste		1,165,125	245,000
Cleaning, Desilting, Rehabilitation and Upgrading of Drains, Bridges and Rivers		217,661	-
Bulky waste Collection Campaign		1,009,682	1,116,000
Household Plastic Bin		-	14,048,400
		13,138,799	23,031,178
Social, Sports, Welfare and Cultural Activities	38.5		
Cultural Activities		1,052,745	573,295
Religious and National Festivals		1,891,991	1,120,179
Sports Activities inc Moka Sports		1,329,868	939,270
Allowance to Trainer (Yoga and Zumba)		1,486,595	1,366,810
Civic Activities		1,408,860	971,797
Socio- Cultural Project		3,793,116	6,994,115
Grant Jeux Inter Villes et Villages		-	794,138
		10,963,175	12,759,604

THE DISTRICT COUNCIL OF MOKA

NOTES TO FINANCIAL STATEMENTS FOR THE FINANCIAL YEAR ENDED 30 JUNE 2024

Particulars	Notes	30 June 2024	30 June 2023
		MUR	MUR
Professional And Legal Fees	38.6		
Legal & Professional Fees		560,750	602,079
Inspection and Audit Fees		228,000	300,000
Actuarial Fees		169,100	72,000
		957,850	974,079
Depreciation	39		
Buildings		11,521,450	11,065,412
Plant and Machinery		6,382,528	6,133,799
Motor Vehicles		9,154,286	5,681,570
Electronic Equipment		780,176	3,121,121
Furniture, Fixtures and Fittings		859,497	1,013,136
Roads		27,986,145	27,233,665
Drains		47,176,778	44,271,910
Bridges		517,406	517,406
Public Lighting		12,914,335	12,518,129
Sports Infrastructures		17,397,980	14,645,848
Cemetry/Incinerator		2,022,968	1,695,648
Other Public Infrastructure		684,945	610,570
Software		479,862	479,862
		137,878,356	128,988,076
Other Expenses	40		
Postage		300,000	314,450
Office Sundries/office expenses		102,823	82,902
Printing and Stationery		1,397,977	1,133,011
Books and Periodicals		-	1,500
Binding		-	1,900
Publications		134,722	93,465
Software Licence		148,810	117,530
Overseas Mission Expenses		-	300,000
Electoral Expenses		14,850	44,550
Entertainment		354,894	267,611
Subscriptions		355,910	233,113
General Insurance		411,890	371,007

THE DISTRICT COUNCIL OF MOKA

NOTES TO FINANCIAL STATEMENTS FOR THE FINANCIAL YEAR ENDED 30 JUNE 2024

Particulars	Notes	30 June 2024	30 June 2023
		MUR	MUR
Other Expenses (Cont)	40		
Police Assistance		16,913	62,175
Cleaning Materials Office		145,623	-
		3,384,412	3,023,214
Finance Costs	41		
Bank Charges		143,251	122,295
		143,251	122,295
Other Gains/ Losses	42		
Gain or Loss on sale/Scapped of assets		833,000	(183,419)
		833,000	(183,419)

THE DISTRICT COUNCIL OF MOKA

STATEMENT OF FINANCIAL PERFORMANCE FOR THE YEAR ENDED 30 JUNE 2024 (Classification of Expenditure by Function)

		30 June 2024	30 June 2023
Revenue	Notes	MUR	MUR
Revenue From Non-Exchange Transaction			
Trade Fees, and Advertising fees	24	29,360,165	34,382,628
Public Contributions and Donations	25	-	-
Government Grant	26	296,365,354	275,808,835
Capital Grants Revenue	27	147,592,838	201,549,486
Contribution Sociale Generalisee	28	-	-
Other Revenue	29	3,317,397	3,026,686
Total Revenue From Non-Exchange Transaction		476,635,752	514,767,635
Revenue From Exchange Transactions			
Building and Land Use Permit Fees	30	7,027,966	11,718,828
Rental Income	31	6,335,728	6,232,961
Financial Income	32	342,097	192,279
Other Revenue	33	691,613	998,238
Total Revenue From Exchange Transactions		14,397,403	19,142,306
Total Revenue		491,033,157	533,909,941
Expenditure			
Provision and Management of Public Infrastructure		162,773,058	162,666,017
Promotion of Public Health		141,541,789	141,448,710
Planning and Development Strategy and Regulation		10,615,634	10,608,653
Promotion of Sports, Cultural and Religious Activities		38,923,992	38,898,395
Depreciation and Amortisation		137,878,356	128,988,076
Total Expenditure		491,732,829	482,609,851
Surplus before other Gains/ Loses		(699,674)	51,300,090
Other Gains/(Losses)			
Loss on sale/Scrapped of assets	42	833,000	(183,419)
Surplus for the year		133,326	51,116,671

PART VI – WAYFORWARD

STRATEGIC DIRECTION 2024/2025/2026

- *Management of Assets in a maintained state*
- *Construction of Valetta Sports Complex with the football playground with gradin*
- *Maintaining the Environment clean and tidy*
- *Upgrading of Road Infrastructure within the District*
- *Upgrading and Integration of CPM with eProcurement, GIS, EPMIS, PSIP and CSU*
- *Using GIS fully fledged for management of Council's affairs*
- *Renewal of fleet for an effective and efficient fleet management*

APPENDIX 1 - LIST OF VILLAGE COUNCILLORS

THE VILLAGE COUNCIL OF CAMP THOREL

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

THE VILLAGE COUNCIL OF DAGOTIERE

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

THE VILLAGE COUNCIL OF DUBREUIL

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

THE VILLAGE COUNCIL OF ESPERANCE

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

THE VILLAGE COUNCIL OF LA LAURA MALENGA

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

THE VILLAGE COUNCIL OF L'AVENIR

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

THE VILLAGE COUNCIL OF MELROSE

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

THE VILLAGE COUNCIL OF MOKA

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

THE VILLAGE COUNCIL OF MONTAGNE BLANCHE

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

THE VILLAGE COUNCIL OF NOUVELLE DECOUVERTE

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

THE VILLAGE COUNCIL OF PROVIDENCE

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

THE VILLAGE COUNCIL OF QUARTIER MILITAIRE

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

THE VILLAGE COUNCIL OF RIPAILLES

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

THE VILLAGE COUNCIL OF SAINT JULIEN D'HOTMAN

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

THE VILLAGE COUNCIL OF SAINT PIERRE

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

THE VILLAGE COUNCIL OF VERDUN

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